



Debra T. Hirsch

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With more than 35 years of tax law experience, Debra represents clients in sophisticated federal, New Jersey and New York gift and estate tax planning, charitable planning, preparation of wills and trusts and estate administration. She has prepared more than 500 wills and hundreds of estate plans in her career for clients who range from young professionals just starting to accumulate wealth to successful individuals who have amassed significant assets.

Debra is adept at explaining complex tax structures in understandable terms and possesses a particularly patient and sensitive demeanor that attracts clients who have recently gone through emotional life changes. Debra customizes estate plans to her clients' needs, not just their assets, taking time to understand their individual personal goals.

In addition, Debra has a particular focus on advising individuals and fiduciaries on certain matters involving the United States and Israel, such as U.S. estate planning for dual citizens who are residents of Israel, and tax issues involving U.S. citizens who have children or grandchildren in Israel, particularly in connection with recent changes to the Israeli trust income tax law.

Before Fox Rothschild

Prior to joining the firm, Debra was with Deener, Hirsch & Shramenko, P.C. for 20 years. Prior to that, Debra was in the tax department of Fried, Frank, Harris, Shriver & Jacobson LLP for more than five years.

Beyond Fox Rothschild

Debra is a sought-after lecturer on various tax law-related topics. She has presented before professional groups and community organizations, including the New Jersey Institute for Continuing Legal Education and the National Business Institute, on the subjects of sophisticated gift and estate tax planning, closely held family businesses, and trusts and estates. She has also presented to community and professional groups, including for Strafford (via international webinars) in 2017 and 2018, on recent Israeli income tax law changes to taxation of trust income.

Additionally, Debra is a frequent co-author on estate tax law, including:

- "Update on Israeli Taxation of U.S. Trusts with Israeli Beneficiaries," *Bloomberg BNA* (September 2016)
- "Israeli Beneficiaries Subject to New Tax," *Trusts & Estates* (November 25, 2014)
- "New Israeli Tax Law Applies to Many U.S. Trusts," *New Jersey Law Journal* (February 19, 2014)
- "Tax Law Changes Will Deeply Impact U.S. Trusts for Israeli Beneficiaries," *New Jersey Jewish Standard* (December 27, 2013)



- "Israel Changes its Tax Law To Include the Taxation of Many Foreign Trusts," *Bloomberg BNA* (December 2013)
- "Estate Planning Strategist (Fourth Edition)," *New Jersey Institute for Continuing Legal Education* (December 2013)
- "No Federal Estate Tax Creates Planning Opportunities, Potential Confusion and Litigation," *New Jersey Law Journal* (March 8, 2010)

Debra was integral in the preparation of the First, Second and Third editions and is the co-author of the Fourth edition of *Estate Planning Strategist* (2014), a treatise published by the Institute for Continuing Legal Education for attorneys and accountants on sophisticated tax and estate planning topics, including recommended forms. The treatise covers many current topics and techniques, as well as updates to articles that were originally published in the *Estate Planning Newsletter*, including:

- "Planning with Qualified Subchapter S Trusts and Electing Small Business Trusts," November 1997
- "Is the Sale to Grantor Trust Superior to the Use of a GRAT?," July 1997
- "Estate Planning for Divorce and Remarriage," February 1997
- "Recent Developments Create Planning Opportunities for Spousal Joint Property," December 1996
- "Charitable Remainder Trusts," April 1996
- "Planning With Charitable Lead Trusts," January 1996
- "Family Limited Partnerships," September 1995
- "Planning With Life Insurance Trusts," May/June 1995
- "Self Canceling Installment Note (SCIN): The Bet to Die," February 1995
- "Transferring Future Appreciation Without Transfer Tax Consequences (use of short term GRAT)," November/December 1994
- "Use of GRATs to Transfer Control of Family Owned Businesses and Real Estate," August 1994
- "Qualified Personal Residence Trust . . . A Rare Opportunity!," May 1994

Client Resources

e-Book

[U.S. Trusts with Israeli Beneficiaries Now Taxable – What You Need To Know About the New Law and the Decisions that Must Be Made Now](#)

Honors & Awards

- Martindale-Hubbell "AV Preeminent" rated*
- Selected to the "Super Lawyers" list for Estate Planning and Probate in New Jersey (2011, 2017-2020)*
- Selected to the "Bergen's Top Lawyers" list by (201) *The Best of Bergen Magazine* (2012, 2013)*

*[Awards Methodology](#).

Practice Areas

- Taxation & Wealth Planning
- Federal Estate & Gift Tax Planning
- Trust & Estate Law & Administration



- Israel
- Business Succession Planning

Bar Admissions

- New Jersey
- New York

Court Admissions

- U.S. Tax Court
- U.S. District Court, District of New Jersey
- U.S. District Court, Southern District of New York
- U.S. District Court, Eastern District of New York

Education

- New York University School of Law (Courses in LL.M. in Taxation program)
- Columbia Law School (J.D., 1980)
- State University of New York at Stony Brook (B.A., *magna cum laude*, *Phi Beta Kappa*, 1977)

Memberships

- New Jersey State Bar Association
- American College of Trust and Estate Counsel (ACTEC)
- AMIT Women (Life Member)
- Englewood Mikvah Association (Former Board Member)
- Hadassah (Life Member)
- Congregation Ahavath Torah (Former Board Member)

Board of Directors

- Congregation Ahavath Torah

Languages

- Hebrew