

Bloomberg Tax Announces 2022 Recipients of Outstanding Author Awards for Estates, Gifts, and Trusts | Bloomberg Tax

Jerry Hesch of Meltzer, Lippe, Goldstein & Breitstone, LLP Awarded Leonard L. Silverstein Award for Distinguished Service in Tax

Arlington, Va. (January 18, 2023) — Bloomberg Tax & Accounting today announced its 2022 honorees for outstanding authorship in estates, gifts, and trusts and the recipient of the 2022 Leonard L. Silverstein Award for Distinguished Service in Estates, Gifts, and Trusts Taxation. The awards were presented at a luncheon at the 57th Annual Heckerling Institute on Estate Planning, which took place in Orlando from January 9-13.

Jerry Hesch of Meltzer, Lippe, Goldstein & Breitstone was the 2022 recipient of the Silverstein Award, named after the founder of the Tax Management Portfolios, for his expertise and longstanding contributions to the field of estates, gifts, and trusts tax. Jerry has been a driving force behind many contributions to the Bloomberg Tax *Estates, Gifts & Trusts Journal* for many years, including not only his personal journal contributions, but also his efforts to expand the Journal's network of authors to other practitioners, including those who have contributed forward-looking articles from the Notre Dame Tax & Estate Planning Institute.

Michelle Graham was named the Tax Portfolio Author of the Year award for her work on Portfolio 842 T.M., *Transfers to Noncitizen Spouses*. The Portfolio is a vital technical review of tax planning for gratuitous transfers to spouses who are not U.S. citizens, namely by using qualified domestic trusts (QDOTs), as well as steps that may be taken when they become citizens. The Portfolio highlights excellent planning points and practitioner insights that estate planners must consider when advising clients who will engage in estate planning with QDOTs.

Alan Gassman, Martin M. Shenkman, and Jonathan G. Blattmachr received the Tax Contributors of the Year award for their article *Land Mines and Safe Havens for SLAT Planning* (Two Part Series). This compelling article was an excellent contribution to Bloomberg Tax, providing technical and practical insights on what has been one of the most well-used estate planning techniques the past few years as clients faced the potential for a reduction in the basic exclusion amount. The authors provided a wealth of planning considerations that any practitioner advising clients must know, whether on using SLATs or avoiding SLATs based upon the clients' particular circumstances.

Silverstein Award winner Jerry Hesch has authored numerous articles for the Bloomberg Tax *Estates, Gifts, & Trusts Journal* and indirectly contributed to the publication by encouraging practitioners to submit contributions. Jerry is a tax and estate planning consultant for lawyers throughout the country and is Counsel to Meltzer, Lippe, Goldstein & Breitstone, LLP. He is an adjunct professor at the University of Miami School of Law and Florida International University School of Law and is Special Tax Counsel to Oshins & Associates, LLC in Las Vegas Nevada, Dorot & Besimon, PL in Aventura, Florida and Meltzer, Lippe, Goldstein &

Breitstone, LLP in Mineola, New York. He is Director of the Notre Dame Tax and Estate Planning Institute, a Fellow of both the American College of Trusts and Estates Council and the American College of Tax Council, and has co-authored a law school casebook on Federal Income Taxation, now in its fourth edition. He was elected to the National Association of Estate Planners & Council Estate Planning Hall of Fame.

“Jerry, Michelle, Alan, Martin, and Jonathan are truly thought leaders in the estate, gifts and trusts practice area and Bloomberg Tax’s customers derive great value from their contributions,” said Lisa Fitzpatrick, president, Bloomberg Tax & Accounting. “Our team is proud to recognize the expert insights, analysis, and practical perspectives these leading practitioners have shared. It is also our honor to recognize Jerry Hesch for his many accomplishments and initiatives toward advancing the estate, gifts, and trusts profession.”

Michelle Graham is a partner at Withersworldwide in the private client and tax team focusing on estate planning and tax planning strategies for both domestic and international clients. She has considerable experience in advising both U.S. and non-U.S. clients on tax planning matters, including planning and implementing strategies to minimize global taxation and IRS compliance with regard to foreign reporting. Michelle advises non-U.S. individuals around the world on investing in the United States, as well as advising U.S. individuals residing outside of the country on their U.S. tax lings and global estate planning.

Alan Gassman is the founder of the Clearwater, Florida law firm of Gassman, Crotty and Denicolo, P.A., which focuses on the representation of high-net-worth families, physicians, and business owners, and their companies in estate planning, taxation, and business and personal asset structuring. He was the lead author on Bloomberg Tax’s Estate Tax Planning in 2011 and 2012 and has published many additional resources on trusts and tax planning.

Martin M. Shenkman is an attorney in private practice in Fort Lee, New Jersey, and New York City. His practice concentrates on estate and tax planning, planning for closely held businesses, estate administration. He is a prolific author, having published 42 books and more than 1,000 articles, and is a widely quoted expert on tax matters in financial and business publications and on public and cable television.

Jonathan Blattmachr is a Senior Advisor at Pioneer Wealth Partners with over 40 years of experience in trusts and estates law. He writes and lectures extensively on estate and trust taxation and charitable giving and has authored or co-authored seven books and over 500 articles on estate planning topics. He is director of estate planning for the Peak Trust Company (formerly the Alaska Trust Company) and an Adjunct Professor of Law at New York University Law School in its Masters in Tax Program (LLM), as well as a Fellow and a former Regent of the American College of Trust and Estate Counsel.

About Bloomberg Tax & Accounting

Bloomberg Tax & Accounting provides comprehensive global tax intelligence and technology solutions that enable tax and accounting professionals to get the timely, accurate, and in-depth information they need to plan and comply with confidence. Our flagship Bloomberg Tax Research platform features insights and perspectives of leading practitioners in our renowned Tax Management Portfolios™, up-to-the-

minute news from the industry-leading Daily Tax Report®, authoritative analysis and insights, primary sources, and timesaving practice tools. Bloomberg Tax technology solutions help practitioners simplify complex processes to better mitigate risk and maximize profitability. For more information, visit [Bloomberg Tax & Accounting](#).