



Practice Areas

- Private Client Services

Education

- University of Pennsylvania Law School, J.D., 1991
- New York University, B.A., *cum laude*, 1988

Bar Admissions

- New York
- Pennsylvania

Affiliations

- American Bar Association
- New York State Bar Association
- Pennsylvania Bar Association
- Philadelphia Estate Planning Council

Awards & Honors

- Best Lawyers in America 2019, 2020
- America's Leading Lawyers in Private Wealth Law in Pennsylvania by *Chambers and Partners - High Net Worth Guide* 2017-2019
- Pennsylvania Super Lawyers "Rising Star" 2005

Lester E. Lipschutz

Member

Philadelphia, New York

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Lester concentrates his practice on sophisticated estate and tax planning for high net worth families, including the preparation of wills and trusts, insurance planning, family limited partnerships, defective grantor trusts, grantor retained annuity trusts, residence trusts, asset protection planning, generation-skipping planning, dynasty trusts, and the preparation of prenuptial agreements. He also assists clients with business succession planning, including shareholders' agreements, buy-sell and cross purchase agreements, insurance arrangements utilizing sophisticated funding arrangements and split-dollar planning, deferred compensation, and tax planning.

Lester assists clients with complex estate administration, including probate, asset valuations, disclaimers, income tax planning, maintenance of accounting records, the preparation of estate tax returns, post-mortem planning, assisting beneficiaries with distributions, settlement of estates on a formal or informal basis, and representation of executors in estate tax audits with the Internal Revenue Service. He also counsels clients on charitable planning, including the creation of private charitable foundations, supporting foundations, charitable remainder trusts, charitable lead trusts, and the negotiation of contributions to charitable institutions.

Lester is actively involved in the community, providing assistance to charitable organizations with planned giving, probate, and trust law issues. In addition to his professional activities, he is a board member of Kohelet Yeshiva High School and adviser to the Kohelet Foundation, and he serves on the board of Trustees of Jewish Family and Children's Services.

Lester earned his undergraduate degree, *cum laude*, from New York University and his law degree, with honors, from the University of Pennsylvania Law School.

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