

Thomas R. Pulsifer

Partner



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Practices

- Trusts, Estates and Tax

Education

- LL.M. (Taxation), 1985, New York University School of Law
- J.D., 1983, New York University
- B.A., magna cum laude, 1980, Middlebury College

Tom is a member of the Trusts, Estates and Tax Group. His practice is concentrated in the areas of trust law, estate planning, state and federal income tax law, and the taxation of exempt organizations. Tom's practice includes advising institutional fiduciaries on matters of Delaware trust law, and individuals and institutions regarding Delaware trust law litigation and the establishment and administration of Delaware trusts, public charities and private foundations.

NOTEWORTHY

Tom has been recognized for legal excellence in the 12th edition of *The Best Lawyers in America*

NEWS

- 26 Morris Nichols Attorneys Named to The Best Lawyers in America 2011; Firm is Top-Listed in Eight Categories in Delaware
- Thomas Pulsifer Presents at Chicago Estate Planning Council: Taking Advantage of the 'Delaware Advantage': Why and How to Settle Trusts in Delaware and Move Trusts to Delaware
- 18 Morris Nichols Attorneys Selected for Inclusion in Super Lawyers – Delaware Edition 2010
- Thomas Pulsifer and Todd Flubacher Present at 2009 Delaware Trust Conference
- Thomas Pulsifer and Todd Flubacher Present at 2008 Delaware Trust Conference

NOTABLE PUBLICATIONS AND PRESENTATIONS

- Todd A. Flubacher, Thomas R. Pulsifer, *Dynasty Trusts*, Thompson/RIA, 2007
- Speakers: Thomas R. Pulsifer and Todd A. Flubacher, *The Pursuit of*

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Innovative Trust Strategies in an Uncertain Estate Planning Environment,
A Christiana Bank & Trust Roundtable Moderated by Worth Magazine
(Summer 2007).

- Thomas R. Pulsifer, *Income Tax Consequences of Trust Situs Selection*, Presented at The American College of Trusts & Estates Counsel Fall Meeting, 2006 , Providence, RI (October 14, 2006)
- Todd A. Flubacher, Thomas R. Pulsifer, *Eliminate A Trust's State Income Tax*, Trusts & Estates, May 2006
- Thomas R. Pulsifer, *Recent Developments In The Federal Estate, Gift and Generation-Skipping Transfer Tax Areas (Case Law Developments)*, Presented at The 38th Annual Delaware Tax Institute, Newark, DE (November 30, 2005)
- Thomas R. Pulsifer, *Recent Developments In Delaware Trust Law*, Presented at J.P. Morgan Trust Company of Delaware Seminar, New York, NY (Nov. 16, 2005)
- Thomas R. Pulsifer, *Delaware Asset Protection Trusts*, Presented at Estate Planning Council of Delaware Seminar, Wilmington, DE (Nov. 15, 2005)
- Todd A. Flubacher, Thomas R. Pulsifer, *Minimizing Income Taxation of Trust Income: The Delaware Advantage*, 108 Probate and Trust Law Section Newsletter 8 (Philadelphia Bar Association Probate and Trust Law Section, Winter 2003-04)
- Thomas R. Pulsifer, *Delaware Dynasty Trusts: Bigger and Better Than Ever Under EGTRRA*, Presented at The 34th Annual Delaware Tax Institute, Newark, DE (Nov. 29, 2001)
- Thomas R. Pulsifer, *Tax Planning With Delaware Asset Protection Trusts*, Presented at the 33rd Annual Delaware Tax Institute, Newark, DE (Nov. 29, 2000)

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- Thomas R. Pulsifer (Contributor), *Delaware Developments*, Distributed at The Committee on State Taxation Annual State Tax Law Update, Section of Taxation, 1995 Spring Audit Session, Newport Beach, CA (May 1-3, 1995)

PROFESSIONAL & COMMUNITY ACTIVITIES

- Member, Estates and Trusts and Tax Sections of the Delaware Bar Association
- Past Chair, Estates and Trusts Section of the Delaware Bar Association
- Fellow, American College of Trust and Estate Counsel
- Member, Estate Planning Council of Delaware
- Chair, Delaware Community Foundation
- Member, Wilmington Tax Group
- Member, American Bar Association

ADMISSIONS TO PRACTICE

- Delaware, 1985
- New York, 1985
- Supreme Court of Delaware
- Delaware Court of Chancery
- Delaware Superior Court
- U.S. District Court for the District of Delaware
- U.S. Court of Appeals for the Third Circuit
- U.S. Tax Court