

MORRIS NICHOLS ARSHT & TUNNELL



THOMAS R. PULSIFER
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PRACTICE AREAS

Trusts, Estates & Tax
Delaware Trust Counsel
Estate Planning & Administration
Non-Profit
Trusts & Estates Litigation

EDUCATION

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

ADMISSIONS

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

Tom concentrates his practice on trust law, estate planning, state and federal income tax law, and the taxation of exempt organizations.

For more than 30 years, he has advised 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.

He often advises clients on complex issues concerning trust modification and modernization, decanting, generation-skipping transfer taxes, and governance.

In his fiduciary litigation practice, Tom has advised co-counsel, banks, high-net-worth families and beneficiaries, trust fiduciaries and trust settlers in proceedings before the Delaware Court of Chancery, as well as out-of-court negotiations and settlements.

Tom is a fellow of the American College of Trust and Estate Counsel (ACTEC). *Chambers HNW* has ranked him in Band 1 among private wealth law attorneys in Delaware. Tom has also been listed in *The Best Lawyers of America* for the past 20 years. In 2014, *Best Lawyers* named him "Delaware Lawyer of the Year" for Trusts and Estates.

Professional Activities

- American Bar Association
- American College of Trust and Estate Counsel (Fellow)
- Delaware State Bar Association (Estates and Trusts Section, Past Chair; Tax Section)
- Estate Planning Council of Delaware
- Wilmington Tax Group

Community Activities

- Delaware Community Foundation (Past Chair)

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