



A. Nichole Cipriani

Member | New Jersey

Nichole Cipriani devotes her practice to estate and tax planning and estate administration.

Nichole assists individuals and families with a broad range of estate and tax planning, including business succession planning, special needs and disability planning, and international estate planning. To that end, she is experienced in preparing wills, insurance trusts, revocable trusts, qualified domestic trusts, grantor-retained annuity trusts, charitable trusts, qualified personal residence trusts, special needs trusts, supplemental benefits trusts, durable powers of attorney, and advance directives for health care. Nichole’s practice also encompasses asset planning involving family limited partnerships and tax-exempt organizations, such as family foundations.

In addition, Nichole counsels executors and trustees in administering decedents’ estates and trusts. Her estate administration practice includes probate proceedings, preparing estate and inheritance tax returns, handling estate and inheritance tax audits, and preparing documents necessary to effect interim and final distributions from an estate or trust.

Nichole has extensive experience representing clients before the Internal Revenue Service, preparing filings for individuals and legal entities, including Forms 706, 709, 990, and 1041; drafting and filing Tax Court petitions and Private Letter Ruling requests; and negotiating Innocent Spouse relief.

From 2013 to 2018, Nichole was recognized as a Rising Star in *New Jersey Super Lawyers* magazine. She is a board member of the Gift of Adoption, Metro New York Chapter. [Click here to review award methodology.](#)

Prior to joining Norris McLaughlin, Nichole spent four years as a Tax, Trusts & Estates associate with a Morristown, New Jersey firm. After law school, Nichole served as a law clerk to the Hon. Donald G. Collester Jr., Superior Court of New Jersey, Appellate Division. While attending law school, she worked for PricewaterhouseCoopers’ International Tax Group and was a summer associate at a health law boutique firm. She also interned at the Internal Revenue Service and the New York Stock Exchange. Prior to law school, she was an assistant editor and writer for *Parenting* magazine in New York City.



CONTACT

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CONNECT



EDUCATION

- New York University School of Law
 - LL.M., Taxation
- Seton Hall University
 - J.D., Presidential Scholar
- Emory University
 - B.A., French Literature & English

PROFESSIONAL AFFILIATIONS

- American Bar Association
- Somerset County Bar Association
 - Co-Chair, Elder/Trusts and Estates Committee
- Morris County Bar Association
- Junior League of Morristown

BAR ADMISSIONS

- New Jersey
- New York
- U.S District Court
 - District of New Jersey

AREAS OF PRACTICE

- Estate Planning and Administration & Wealth Preservation
- Taxation
- Elder Care & Special Needs Law