

# A. Nichole Cipriani

## Member

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.

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. Colleser 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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-  Download vcard
-  Download bio

## Connect

- [Linkedin](#)
- [Trusts, Estates & Individual Tax Law Blog](#)

## Areas of practice

Estate Planning and Administration  
& Wealth Preservation  
Taxation

## Education

New York University School of Law  
LL.M., Taxation



Elder Care & Special Needs Law

Seton Hall University School of Law

J.D., Presidential Scholar

Emory University

B.A., French Literature and 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

