



Michael N. Goen

Partner
Co-chair, Family Office Practice

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Michael designs and implements wealth transfer plans, including wills, trusts, and other estate plan instruments, for families and closely held businesses.

Michael is a fellow of the American College of Trust and Estate Counsel (ACTEC), the preeminent organization of lawyers in the U.S. He has been recognized for his private wealth law and tax practices by *Chambers High Net Worth*, *The Best Lawyers in America*, and *Super Lawyers*.

Many of Michael's clients are successful professionals with first-generation wealth. Unlike "old money" families, for whom estate planning is already an integral part of the culture, these clients are thinking about wealth transfer for the very first time. They frequently face the issue with some discomfort but recognize that taxes, intrafamily conflict, and other factors can lead to financial catastrophe. Michael helps navigate the complexities of business transitions and assists clients in passing their wealth as tax-efficiently as possible, with proper safeguards in place so that assets provide more benefits than burdens to future generations.

Clients with closely held businesses, including companies in the financial services industry, particularly value Michael's substantial experience in transactional tax planning, including domestic and cross-border mergers and acquisitions and partnership formations. He moves at the client's pace, speaks the client's language, and stays attuned to the complexities of each enterprise. Michael is particularly adept at designing complex ownership agreements for closely held entities and then advising the equity holders in their personal wealth transfer planning.

EXPERIENCE

- > Counsels dozens of families in the optimal use of lifetime gift and generation-skipping transfer tax exemptions, thereby facilitating first-generation access, influencing second- and third-generation financial independence over time, and minimizing taxes.
- > Counsels international and domestic family offices on U.S. estate and income tax planning both for family members and for associated business entities.
- > Represents individuals before the IRS in estate and gift tax audits and in seeking private letter rulings relating to generation-skipping transfer tax exemptions.
- > Develops trust and estate planning strategies integrating philanthropic and tax savings goals.
- > Develops management and purchase/sale arrangements for family businesses and associated holding companies.

HONORS & AWARDS

- > **Chambers High Net Worth (2016-2019)**
Ranked in Band 1 for Private Wealth Law
- > **The Best Lawyers in America (2009-2020)**
Recognized in the Tax Law and Trusts & Estates sections.
- > **New Jersey Super Lawyers (2008-2009, 2011-2013, 2015-2019)**
Recognized for work in Estate Planning & Probate and Tax: Business

NEWS & INSIGHTS

Publications

- > March 27, 2020
"Key Tax and Employee Benefits Provisions of the CARES Act," *Tax and Employee Benefits & Executive Compensation Client Alert*
Brian A. Silikovitz, Andrew E. Graw, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Christine Osvald-Mruz, Darren Goodman, Sophia Mokotoff, Kristin V. Taylor, Min Xue,

Robert B. Krieger

- > March 20, 2020
"Estate, Gift, and Income Tax Planning in the Time of COVID-19," *Trusts & Estates Client Alert*
Warren K. Racusin, John L. Berger, Michael N. Goen, Kenneth J. Slutsky, Jeffrey J. Wild, Ashley Steinhart, Eric D. Weinstock, Robert I. Aufseeser, Bridget Harris, Tracy A. Snow
- > January 6, 2020
"Qualified Opportunity Funds: Answers and Questions (Update #3-Final Regulations Released)," *Tax Client Alert*
Lesley P. Adamo, Michael N. Goen
- > April 23, 2019
"Qualified Opportunity Funds: Answers and Questions (Update #2)," *Lowenstein Sandler Client Alert*
Lesley P. Adamo, Michael N. Goen, Michael Walutes
- > November 30, 2018
"IRS Issues New Favorable Rules on Exemptions From Gift, Estate, and Generation-Skipping Tax," *Trusts & Estates Client Alert*
John L. Berger, Michael N. Goen, Warren K. Racusin, Kenneth J. Slutsky, Ashley Steinhart, Jeffrey J. Wild
- > October 23, 2018
"Qualified Opportunity Funds: Answers and Questions (Update #1)," *Lowenstein Sandler Client Alert*
Lesley P. Adamo, Michael N. Goen
- > August 28, 2018
"Qualified Opportunity Funds: Answers and Questions," *Lowenstein Sandler Client Alert*
Lesley P. Adamo, Michael N. Goen
- > December 26, 2017
"Key Tax Provisions Affecting Hedge Funds, Private Equity Funds And Other Investment Vehicles," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Partnership Tax Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Foreign Tax Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Individual Tax Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Corporate & Business Tax Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Tax-Exempt Organization Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Corporate & Business Tax Provisions," *Corporations Tax Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"New Tax Act: Trust & Estate Planning Considerations," *Trust and Estates Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Goen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > November 2017
"The Estate 'Melt': GRATs Are Only the Tip of the Iceberg," *Estate Planning Journal*
Michael N. Goen, Tracy A. Snow, Bridget Harris
- > October 25, 2017
"Federal Estate/Gift/GST Taxes: The Unknown and the Known," *Trusts & Estates Client Alert*,
Warren K. Racusin, John L. Berger, Michael N. Goen, Kenneth J. Slutsky, Ashley Steinhart, , Eric D. Weinstock, Tracy A. Snow
- > October 17, 2016
"New Jersey Repeals Its Estate Tax," *Trusts & Estates Client Alert*
John L. Berger, Michael N. Goen, Warren K. Racusin,

- > August 15, 2016
"New IRS-Proposed Regulations Put a Damper on Discounts," *Trusts & Estates Client Alert*
 Michael N. Gooen, Warren K. Racusin,
- > May 2015
"Tasty Freeze: Preferred Partnership Tax-Saving Recipe," *Estate Planning Journal*
 Tracy A. Snow, Michael N. Gooen
- > April 2, 2014
"New York Tax Changes: A Mixed Bag," *Trusts & Estates Client Alert*
 Michael N. Gooen, Bridget Harris
- > 2014 edition
"Mind the Gap: Coping Strategies for Federal and New York Estate Tax Exclusions," *Strategies for Trusts and Estates in New York*
 Michael N. Gooen
- > February 2013
"Multigenerational Estate Planning: Become a Source of Strength," *Eaton Vance Advisor Institute*
 Michael N. Gooen
- > January 3, 2013
"Avoiding the Fiscal Cliff with the American Taxpayer Relief Act of 2012," *Trusts & Estates Client Alert*
 Michael N. Gooen
- > August 17, 2009
"Avoid Crummey Mistakes: Take Care in Structuring Trust Withdrawal Powers," *New Jersey Law Journal*
 Michael N. Gooen
- > July 14, 2008
"GRATs: Make Sure To Sweat All The Small Stuff," *New Jersey Law Journal*
 Michael N. Gooen, Eric D. Weinstock

In the Media

- > October 10, 2018
StreetInsider.com, MarketWatch, RTTNews, The Advocate, Markets Insider, and **Seeking Alpha** highlight Lowenstein client Compassionate Care Hospice's entering a definitive agreement to be acquired by Amedisys, Inc. (Lowenstein deal team: **Marita A. Makinen, Annie Nazarian Davydov, James C. Shehan, Michael Walutes, Michael N. Gooen, Darren Goodman, Sophia Mokotoff, Jack Sidorov,** and **Scott Siegel.**) ***View Lowenstein's news announcement about this transaction.***
- > March 1, 2014
Michael N. Gooen is quoted in **Barron's** about the importance of creating flexibility in family trusts.

EDUCATION

- > Stanford Law School (J.D. 1990), Moot Court Board, 1989
- > Harvard University (B.A. 1987), magna cum laude, Phi Beta Kappa

ADMISSIONS

- > New York
- > New Jersey