



## Warren K. Racusin

Partner  
Chair, Trusts & Estates

New York

T: +1 646.414.6848 / +1 973.597.2446 | F: +1 973.597.2447

wracusin@lowenstein.com

To safeguard the assets of individuals and their families, Warren draws on his extensive technical knowledge and familiarity with constantly changing tax laws. Beyond the "dollars and cents part," he offers a compassionate approach that takes into account the hopes, dreams, and intense emotions his clients experience while working through these highly sensitive matters.

Warren's compassion has earned him the confidence of a wide range of clients, a number of whom have named him an executor or trustee and many of whom are children or grandchildren of people he has counseled for decades. He also advises on the complex estate and tax planning issues that can attend his clients' marriages, regularly crafts prenuptial agreements, and assists matrimonial lawyers with the tax and estate planning aspects of divorce.

In addition, as same-sex marriage laws have taken effect around the country, Warren has become increasingly well-versed in the special—and frequently novel—legal issues emerging in the marriage agreements of LGBTQ couples.

Sometimes disputes arise among family members that cannot be resolved amicably. In these cases, Warren works closely with his colleagues to advise on these matters, bringing empathy and discretion to these challenging situations.

## EXPERIENCE

---

- > Represented a family worth over \$100 million, whose wealth derives from the sale of a successful and well-known business. Designed the estate plans for the parents and their children, saving millions of dollars of estate and gift taxes in the process.
- > Represented a family in the transfer of a substantial collection of 20th-century art to their children, free of gift and estate taxes. Advised the family with respect to gifts and loans of art to major museums.
- > Represented several museums and other cultural institutions in designing planned giving programs that enable wealthy individuals to make gifts to the institutions while achieving family goals and saving taxes.
- > Negotiated prenuptial agreements for children of the owners of a valuable business, protecting the business while designing a fair agreement that protects the less wealthy spouses.
- > Represented the estates of more than a dozen World Trade Center victims.

## HONORS & AWARDS

---

- > **Chambers High Net Worth (2016-2019)**  
Recognized in the area of Private Wealth Law
- > **The Best Lawyers in America (2018-2020)**  
Recognized in the Trusts & Estates Law section.
- > **New Jersey Super Lawyers (2005-2019)**  
Recognized for work in Estates Planning & Probate and Tax

## NEWS & INSIGHTS

---

### Publications

- > 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. Gooen, Kenneth J. Slutsky, Jeffrey J. Wild, Ashley Steinhart, Eric D. Weinstock, Robert I. Aufseeser, Bridget Harris, Tracy A. Snow

> January 9, 2020

**"SECURE Legislation: Impact on Benefit Plans, Retirement Planning," *Lowenstein Sandler Client Alert***

Andrew E. Graw, Warren K. Racusin, Megan Monson

> September 20, 2019

**"How to Create a Well-Designed Gift Agreement," *Trusts & Estates***

Warren K. Racusin

> 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. Gooen, Warren K. Racusin, Kenneth J. Slutsky, Ashley Steinhart, Jeffrey J. Wild

> 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. Gooen, Kenneth J. Slutsky, Ashley Steinhart, , Eric D. Weinstock, Tracy A. Snow

> November 18, 2016

**"Will Trump's Triumph Trim Taxes? What You Should Know Now," *Trusts & Estates Client Alert***

Warren K. Racusin

> October 17, 2016

**"New Jersey Repeals Its Estate Tax," *Trusts & Estates Client Alert***

John L. Berger, Michael N. Gooen, 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,

> June 2, 2015

**"Victory for Taxpayers: Court Restricts New Jersey's Ability to Tax Trust Income," *Trusts & Estates Client Alert***

John L. Berger, Warren K. Racusin, Bridget Harris

> June 27, 2013

**"Defense of Marriage Act Unconstitutional: The Supreme Court's Ruling in *United States v. Windsor*," *Trusts & Estates Client Alert***

, Warren K. Racusin

> March 2012

**"A Swan Song: Estate Planning in Light of States' Marriage Equality Laws," *Practical Tax Strategies***

Warren K. Racusin,

> June 2011

**"Budget Proposal Presents Opportunities, Speed Bumps," *On Wall Street***

Warren K. Racusin

> February 16, 2011

**"Elizabeth Edwards' Will," *Trusts & Estates***

Warren K. Racusin

> August 2010

**"Congress Grapples with GRATs," *On Wall Street***

Warren K. Racusin

**In the Media**

> November 5, 2018

Warren K. Racusin was quoted in *WealthManagement.com* and the *Wills, Trusts & Estates Prof Blog* following his participation on an estate planning panel at Bonhams in New York City. Racusin discussed the four options for art disposition and the importance of communicating one's wishes to the following generation.

## SPEAKING ENGAGEMENTS

---

> Panelist, **Estate Planning Strategies for Art and Collectibles**, *Trusts & Estates Magazine*, New York, NY, November 1, 2018

> **New Jersey Institute for Continuing Legal Education**, Morristown, NJ, June 29, 2016

## EDUCATION

---

- > New York University School of Law (LL.M. 1984), Taxation
- > Columbia University School of Law (J.D. 1978), Harlan Fiske Stone Scholar
- > Princeton University (B.A. 1975), magna cum laude

## **ADMISSIONS**

---

- > New York
- > New Jersey
- > Florida