

Rocco J. Labella received an LL.M. in taxation and his J.D. from New York University School of Law, and was graduated *magna cum laude* from Duke University. Mr. Labella specializes in a wide variety of tax-related matters, including business succession and estate planning and estate administration., mergers and acquisitions, corporate reorganizations, redemptions and liquidations, and limited liability company and limited partnership transactions. Mr. Labella has served as a court-appointed special master, mediator, and expert in trust and estate planning and probate matters. Mr. Labella successfully represented the taxpayer in *Kohlsaat*, a leading estate planning case. In addition, Mr. Labella co-authored an article concerning the *Kohlsaat* case entitled, “Despite IRS Disagreement, TC Confirms Approval of Crummey Powers,” published in the December 1997 edition of Estate Planning magazine. He has lectured extensively before professional groups. He is a member of the New Jersey and New York Bars and is past-President of the Bergen County Estate Planning Council. Mr. Labella enjoys an AV rating from Martindale-Hubbell and has been selected for inclusion as a New Jersey Super Lawyer by *Law & Politics* and *New Jersey Monthly* in its *New Jersey Super Lawyers* magazine, most recently in 2013, and Bergen’s Top Lawyers by North Jersey Media Group in its *201 Magazine*.