



## Ward C. Laracy

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Tax & Employee Benefits | Trusts, Estates & Private Clients

As a senior tax partner, Ward works on many of the group's most significant and complex deals. Clients rely on his thoughtful approach to sophisticated trusts & estates and transactional tax matters.

Ward Laracy focuses his practice on trusts and estates matters, including assisting domestic and foreign clients with estate planning matters such as preparation of wills and trust agreements and providing advice on the application of federal income, estate and gift taxes, state inheritance taxes and foreign taxes, with an emphasis on sophisticated, multigenerational wealth transfer techniques and addressing intra-family needs and objectives.

Ward advises executors, administrators, and trustees in the administration, management and distributions of estate and trust property. His practice frequently involves complex problems relating to special types of assets such as closely held companies, collectibles, and real estate holdings.

Ward also helps corporate and individual clients in federal and state taxation matters, including planning for the acquisition and disposition of businesses to take advantage of all potential income tax opportunities and to minimize the tax costs of the transactions. He advises clients such as foreign and U.S. corporations and partnerships; entrepreneurs; and individuals investing personal and family capital.

Ward's experience extends to planning related to the financing of new and existing businesses; coordinating U.S. tax planning with the foreign tax planning objectives of foreign investors in the U.S., and domestic clients investing outside the country; and the use of limited partnerships, limited liability partnerships and limited liability companies by domestic and foreign corporations and individuals to achieve various financial and tax objectives.

Ward engages in tax planning relating to compensation of executives and other employees of industrial and service corporations. He also provides advice concerning compliance with federal, state and local tax laws, special tax problems relating to financial instruments and the coordination of federal and foreign tax planning with state and local planning. Ward is experienced in dealing with the Internal Revenue Service in connection with audits, investigations, and appeals within the service.

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### Education

New York University School of Law, LLM, 1990

Rutgers Law School, JD, 1982

Rutgers University, BA, 1978

## **Bar Admissions**

New Jersey

New York

## **Court Admissions**

U.S. District Court, District of New Jersey

U.S. Tax Court,

## **Memberships and Certifications**

American Bar Association

Bergen County Bar Association

New Jersey State Bar Association

New York State Bar Association

## **Recognitions\***

*The Best Lawyers in America*, Tax Law, Trusts and Estates, New Jersey, 2024 and 2025

*Chambers USA*, Leaders in Their Field, Tax, New Jersey, 2013–2025; Corporate/M&A, New Jersey, 2013-2024

\* No aspect of this or any advertisement has been approved by the Supreme Court of New Jersey. For ranking methodologies, please see [here](#).

## **Alerts**

US Merger Filing Thresholds and Filing Fees 2024 Updates, Client Alert, 2.2.2024

IRS Issues Guidance on Key Business Tax Provisions of CARES Act, Coronavirus Legal Advisory, 4.21.2020

CARES Act Implements Changes to the Tax Code; Provides Economic Relief in the War against COVID-19, Coronavirus Legal Advisory, 3.30.2020

IRS's Relief to Taxpayers Affected by COVID-19 Presents Rare Opportunities for Taxpayers with Unresolved Tax Issues, Coronavirus Legal Advisory, 3.30.2020

Tax Reform: Key Implications for U.S.—Based Businesses, Tax & Benefits Alert, 2.13.2018

Hart-Scott-Rodino Thresholds to Increase Effective February 25, 2016, Antitrust & Trade Regulation Alert, 2.9.2016

Foreign Brokers Doing Business in the United States, M&E Business & Financial Services Litigation Alert, 9.5.2014

U.S. Brokers Doing Business Overseas, M&E Business & Financial Services Litigation Alert, 7.17.2014