



Marc S. Orlofsky

JD, MANAGING DIRECTOR

CONTACT

212-605-3125
morlofsky@pwcpa.com

Perelson Weiner LLP
299 Park Avenue
New York, NY 10171-0002

BIO

Mr. Orlofsky, Managing Director, brings strong academic, legal and practical experience on a wide range of federal and state income, gift and estate tax matters. His legal career has focused on assessing, addressing and solving complex tax issues and controversies for individuals, corporations, partnerships, LLCs, trusts and estates, and foundations. Partnership experience includes planning and solutions for partnership contributions, distributions, disguised sales, mergers, terminations, sales and redemptions of partnership interests; structuring partnership changes; and using single member LLCs for real estate and investment purposes.

For individuals, he has done broad planning and structuring, transactions regarding income, deductions, credits, capital gain distributions, compensation planning and retirement benefits. Mr. Orlofsky has considerable experience in estate and gift planning, including the use of family limited partnerships, grantor trusts, GRATS, GRITS, CRATS, CRUTS, qualified personal residence trusts, and the use of trusts in estate and income tax planning. He also has extensive experience in federal and state tax controversy matters and litigation, and surrogates practice regarding wills, trusts and estates.

Mr. Orlofsky was a law clerk for the Honorable Charles R. Simpson, United States Tax Court, and was a Research Fellow at Yale Law School. He taught tax law at Hofstra Law School, has extensive private practice experience, and was an intern at the IRS National Office, Interpretative Division. Mr. Orlofsky has written and spoken to accountants and other professionals regarding tax policy, tax procedure, tax law changes, the Taxpayer's Bill of

Rights, Innocent Spouse provisions, Exempt Organization changes, Circular 230 changes, Tax Ethics, and Navigating the Maze at the IRS.

PUBLICATIONS

Mr. Orlofsky was a contributor to the recent New York State Bar Tax Committee Publication on Offshore Voluntary Compliance Program. He authored and published (together with Brian Commerford) the 1982 *Journal of Taxation Digest*, and authored an article on *Federal Foreign Tax Proposals*, published at the NY Maritime website.

EDUCATION

He earned an A.B. summa cum laude with honors in history from Brandeis University, where he was a member of Phi Beta Kappa and received the Patrick T. Campbell Award in history. Mr. Orlofsky attended Harvard Law School, received the Harvard Law School Entering Scholarship, and received a J.D. from Duke Law School, where he graduated with Distinction, and Order of the Coif. He was also a student editor of Law and Contemporary Problems.

BUSINESS & PROFESSIONAL AFFILIATIONS

Mr. Orlofsky is a member of the American Bar Association and New York State Bar Tax Sections, a member of the ABA Real Property, Estates and Trusts Section, and a member of various tax subcommittees.

COMMUNITY SERVICE

Mr. Orlofsky is actively involved in several religious and charitable organizations, and was previously a Board Member of the Radio City Synagogue in Manhattan.