

Martin D. Hauptman

Partner

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Overview

Martin Hauptman is a Partner in the firm's Trusts & Estates, and Taxation practice groups. His practice primarily focuses on ERISA, pension planning and administration, estate planning and administration, business succession planning, entity formations and planning (including corporations, limited liability corporations, partnerships, etc.), mergers and acquisitions, IRS and state tax representation, tax and probate litigation, as well as federal and state tax matters.

Martin is a Certified Public Accountant who has significant experience in the design, drafting and termination of qualified plans, sophisticated estate planning, and corporate and individual tax planning. He has represented clients before the Internal Revenue Service and state taxing authorities in complex tax matters, including audits of qualified plans and matters involving the IRS Closing Agreement Program. Martin has also in the past successfully concluded audits to prevent the disqualification of qualified plans; facilitated transfers of closely held businesses to create significant tax savings using Employee Stock Ownership Plans; developed creative corporate tax strategies for an airline, which resulted in substantial tax savings; and successfully negotiated with the Department of Labor to enable a profit-sharing plan to invest in the employer's business.

Martin's published works include "Taxation of Distributions from Qualified Plans," Tannen – Recent NJ Case Upholds Protection of Trust, Matrimonial Strategist, December 2011.He is a frequent lecturer for New Jersey Institute of Continuing Legal Education.

Martin was named to the Super Lawyers list and is AV Preeminent Peer Review Rated by Martindale Hubbell. He has also been recognized by his peers since 2020 to the "Best Lawyers in America list."*

**No aspect of this advertisement has been approved by the Supreme Court of New Jersey or the American Bar Association. A description of the standard or methodology used by Best Lawyers can be found here.*

Professional Affiliations

- American Bar Association
- New Jersey State Bar Association – Member, Section on Taxation – Executive Council, Section on Taxation, 1982 – Vice Chairman, Death Tax Committee, 1983 – 1988 – Chairman, Employee Benefits Committee, 1988 – 1990
- Essex County Bar Association
- Estate Planning Council of Northern New Jersey
- Union County Society of Certified Public Accountants
- New Jersey Society of Certified Public Accountants
- New Jersey State Bar Association, Consultor, Real Property Trust and Estate Law Section,

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Awards

Super Lawyers list

AV Preeminent Peer Review Rated by Martindale Hubbell

“Best Lawyers in America list.”* 2020

Areas of Practice

- ERISA and Employee Benefits *(Chair)*
- Corporate Law
- Labor and Employment
- Tax Law
- Trusts and Estates

Admission

- State of New Jersey, 1973
- US District Court, District of New Jersey, 1973
- US Tax Court, 1974

Education

- Rutgers University Law School, J.D.
- – Member, Rutgers University Law Review 1972-1973
- Fairleigh Dickinson University, B.S. in Accounting

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