



## Cheryl L. Ritter Counsel

Tax, Trusts and Estates

973.364.8307 · 973.618.5508 Fax  
critter@bracheichler.com

**Cheryl Ritter assists clients in the development and implementation of estate and gift planning matters including wills, trusts, financial powers of attorney, living wills, and health care agent designations.**

In this role, Cheryl counsels individual clients on the tax-efficient transfer of wealth using a variety of strategies, including dynasty trusts, life insurance trusts (individual and survivorship), qualified personal residence trusts, grantor retained annuity trusts, charitable trusts, limited liability companies, and sales to intentionally defective grantor trusts, among others. Cheryl develops estate plans tailored to the specific needs and goals of each client, considering factors such as the unique asset mixes of high-net-worth individuals and the distinct relationships within clients' families.

Cheryl is also experienced in trust and estate administration and has researched and addressed complex issues with respect to income taxation of trusts and estates. Additionally, she has been involved with the preparation of necessary federal and state tax returns, including estate tax, gift tax, and generation-skipping transfer tax returns, as well as post-mortem tax planning strategies, such as disclaimers.

Prior to joining Brach Eichler, while a law student at Seton Hall University School of Law, Cheryl served as an extern for the Internal Revenue Service, Office of Chief Counsel, researching significant tax issues.

### AWARDS



### INDUSTRIES

- Family Business
- Nonprofit

### EDUCATION

- New York University, LL.M., Taxation
- Seton Hall University School of Law, J.D.
- The College of New Jersey, B.A.

### BAR AND COURT ADMISSIONS

- New Jersey
- U.S. District Court, District of New Jersey

**Super Lawyers®  
Rising Star List**

2019-2023

\*No aspect of this advertisement has been approved by the Supreme Court of New Jersey.  
[Click here for the Awards and Honors Methodology.](#)

## PROFESSIONAL ACTIVITIES

- Member, American Bar Association
- Member, New Jersey State Bar Association

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### Insights

Alerts - March 11, 2024

**Tax Alert | Contemporaneous Written Acknowledgement and Qualified Appraisal**

Alerts - February 26, 2024

**Tax Alert | Tax Court Guidance on Charitable Contributions and Assignment of Income**

Alerts - February 12, 2024

**Tax Alert | Strict Compliance or Substantial Compliance for Gift Tax Returns?**

Alerts - February 5, 2024

**Tax Alert | House passes H.R. 7024-Tax Relief for American Families and Workers Act of 2024**

Alerts - February 5, 2024

**Tax Alert | Trust Modification and Tax Reimbursement Clause-IRS Update**

Awards - March 28, 2022

**27 Attorneys from Brach Eichler Recognized for Inclusion in Super Lawyers' 2022 Edition of their "New Jersey Super Lawyers" List**

Firm Announcements & Wins - March 23, 2021

**17 Brach Eichler Members Included in 2021 New Jersey Super Lawyers**

Twelve Attorneys also Named to New Jersey Rising Stars List This Year

Firm Announcements & Wins - March 13, 2020

**17 Brach Eichler Members Included in 2020 New Jersey Super Lawyers**

Events - December 7, 2018

**Grantor Trusts and the Qualified Business Income Deduction (199A): Some Highlights**

Brach Eichler CPA Series

Events - October 2, 2018

**Trust Taxation**

Passaic County Chapter of NJCPA