



John L. Berger

Partner

New Jersey

T: +1 973.597.2314 | F: +1 973.597.2315

jberger@lowenstein.com

John has extensive experience in federal income taxation and estate planning, including planning for both closely held and public corporations. He counsels clients in connection with reorganizations, mergers and acquisitions, redemptions, financings, and other transactions. John is a partner in the firm's Tax Practice Group.

John's business practice also includes advising startup business ventures about choice of entity. He has extensive experience in the field of state taxation, having represented clients before taxing authorities and in litigated tax controversies.

John also practices complex estate planning with particular emphasis on integrated estate, gift and income tax planning for owners of closely held businesses, the utilization of life insurance as part of the estate plan, and the use of generation-skipping trusts.

HONORS & AWARDS

> **Chambers High Net Worth (2018-2020)**

Recognized in the area of Private Wealth Law

> **The Best Lawyers in America (2010-2021)**

Recognized in the Trusts & Estates and Tax Law sections

> **New Jersey Super Lawyers (2006, 2008-2009, 2011-2019)**

Recognized for work in Estate Planning & Probate, Closely Held Business, Tax: Business, and Estate & Trust Litigation

NEWS & INSIGHTS

Publications

> March 20, 2020

"Estate, Gift, and Income Tax Planning in the Time of COVID-19," *Trusts & Estates Client Alert*

Warren K. Racusin, John L. Berger, Michael N. Gooen, Kenneth J. Slutsky, Jeffrey J. Wild, Ashley Steinhart, Eric D. Weinstock, Robert I. Aufseeser, Bridget Harris, Tracy A. Snow

> November 30, 2018

"IRS Issues New Favorable Rules on Exemptions From Gift, Estate, and Generation-Skipping Tax," *Trusts & Estates Client Alert*

John L. Berger, Michael N. Gooen, Warren K. Racusin, Kenneth J. Slutsky, Ashley Steinhart, Jeffrey J. Wild

> December 26, 2017

"Key Tax Provisions Affecting Hedge Funds, Private Equity Funds And Other Investment Vehicles," *Tax Client Alert*

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

> December 22, 2017

"New Tax Act: Trust & Estate Planning Considerations," *Trust and Estates Client Alert*

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

> December 22, 2017

"Key Partnership Tax Provisions," *Tax Client Alert*

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

> December 22, 2017

"Key Foreign Tax Provisions," *Tax Client Alert*

Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue

- > December 22, 2017
"Key Corporate & Business Tax Provisions," *Corporations Tax Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Individual Tax Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Corporate & Business Tax Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > December 22, 2017
"Key Tax-Exempt Organization Provisions," *Tax Client Alert*
Brian A. Silikovitz, Kenneth J. Slutsky, John L. Berger, Michael N. Gooen, Michael Walutes, Lesley P. Adamo, Sophia Mokotoff, Kristin V. Taylor, Min Xue
- > October 25, 2017
"Federal Estate/Gift/GST Taxes: The Unknown and the Known," *Trusts & Estates Client Alert*,
Warren K. Racusin, John L. Berger, Michael N. Gooen, Kenneth J. Slutsky, Ashley Steinhart, , Eric D. Weinstock, Tracy A. Snow
- > October 17, 2016
"New Jersey Repeals Its Estate Tax," *Trusts & Estates Client Alert*
John L. Berger, Michael N. Gooen, Warren K. Racusin,
- > June 2, 2015
"Victory for Taxpayers: Court Restricts New Jersey's Ability to Tax Trust Income," *Trusts & Estates Client Alert*
John L. Berger, Warren K. Racusin, Bridget Harris

EDUCATION

- > New York University (L.L.M 1991), Taxation
- > University of California, Boalt Hall School of Law (J.D. 1982)
- > University of Rochester (B.A. 1978), magna cum laude, Phi Beta Kappa

ADMISSIONS

- > New Jersey
- > California