BIOGRAPHY

- Member of the Virginia State Bar and the Virginia Bar Association.
- Retired Partner Zaritsky & Zaritsky, Fairfax, Virginia (1982-1998), where his practice was limited to estate planning and administration and related tax matters.
- Legislation Attorney, Congressional Research Service (1973-1982), with authority for advising Members of Congress and staff on tax matters.
- Adjunct Professor of Law, Georgetown University Law Center (1978-1983).
- B.A., Emory University (1970); J.D., Stetson University College of Law (1973); LL.M. in Taxation, Georgetown University Law Center (1976).
- Lecturer at most major tax and estate planning institutes, including the University of Miami Heckerling Estate Planning Institute, where he is a member of the advisory committee.
- Author or co-author of over 150 articles, and monographs and treatises that include the following:
    - *Tax Planning for Family Wealth Transfers After Death (Thomson-Reuters/ WG&L) (with Farhad Aghdami);*
    - *Tax Planning With Life Insurance (Thomson-Reuters/WG&L) (with Stephan Leimberg);*
    - *Tax Planning for Family Wealth Transfers During Life (Thomson-Reuters/ WG&L) (with Farhad Aghdami);*
    - *Generation-Skipping Transfer Taxes: Analysis and Forms (Thomson-Reuters/WG&L) (with Carol Harrington, Julie Kwon, & Lloyd Leva Plaine);*
    - *Structuring Buy-Sell Agreements (Thomson-Reuters/WG&L) (with Farhad Aghdami & Mary Ann Mancini);*
    - *Structuring Estate Freezes After Chapter 14 (Thomson-Reuters/WG&L) (with William Sanderson & Ronald Aucutt);*
    - *Federal Income Taxation of Estates and Trusts (Thomson-Reuters/ WG&L) (with Profs. Robert Danforth & Norman Lane);*
    - *Waiting Out EGTRRA's Sunset Period: Practical Planning While Congress Debates Estate Tax Repeal (Thomson-Reuters/WG&L);*
    - *Practical Estate Planning in 2010 (Thomson-Reuters/WG&L);*
    - *Practical Estate Planning in 2011 and 2012 (Thomson-Reuters/ WG&L);*
    - *Practical Estate Planning Under Circular 230 (Thomson-Reuters/ WG&L);*
    - *U.S. Taxation of Foreign Estates, Trusts and Beneficiaries (Tax Mgmt. No. 854-3rd);*
    - *Grantor Trusts: Sections 671-679 (Tax Mgmt. No. 819-1st);*
    - *Revocable Inter Vivos Trusts (Tax Mgmt. No. 860-1st).*
- Tax Editor Emeritus for *Probate Practice Reporter*.
- Distinguished Accredited Estate Planner and a member of the NAEPC Estate Planning Hall of Fame.
- Fellow of the American College of Trust and Estate Counsel; Chair, Virginia Bar Association Section on Wills, Trusts & Estates (2001-2002).