

## Michael A. Backer

PARTNER

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*People usually come to lawyers because they have a problem they cannot resolve on their own. The commitment I make to every one of my clients is that I'll make their problem my problem, and will then devote all of my skills to resolving that problem as quickly and creatively as possible.*

Michael concentrates his practice in estate planning, estate and trust administration and fiduciary litigation. He brings over forty years of specialized experience to his representation of individuals, owners of closely held businesses, executors, administrators, trustees and beneficiaries. He aggressively manages will disputes, will construction proceedings, accounting and other fiduciary litigation for individuals and New Jersey-based bank trust departments. He advises and implements wealth transfer strategies for high net-worth individuals and the owners of closely-held businesses to help them achieve their estate planning objectives while minimizing their transfer tax liabilities. He counsels individual and corporate fiduciaries on all facets of estate and trust administration, preparation of state and federal death and fiduciary income tax returns, post-mortem tax planning and fiduciary accountings.

Michael has served as an expert witness and, because of his expertise in the area is frequently engaged to mediate complex, contested estate litigation. He is a draftsperson of significant portions of Title 3B, New Jersey's Probate Code, including The Prudent Investor Act, which significantly revised the rules governing trust investing, The Revised Uniform Principal and Income Act and subsequent revisions to the Code.

### Departments

Tax, Trusts & Estates

### Education

Rutgers University School of Law, Newark, J.D., 1969

Rutgers University, A.B., 1966

### Bar Admissions

New Jersey, 1969

New York, 1983

U.S. Tax Court, 1983

### Clerkships

Former law clerk to The Honorable Harold Kolovsky, J.A.D. (1969 – 1970)

*Results may vary depending on your particular facts and legal circumstances.*

## HONORS & AWARDS

- American College of Trust and Estate Counsel Fellow
- Listed in *The Best Lawyers in America*® (a trademark of Woodward/White, Inc.) in the Trusts and Estates and Litigation - Trusts and Estates practice areas (1993 – present)
- Selected by *Best Lawyers*® as Woodbridge "Lawyer of the Year" in Litigation - Trusts and Estates (2025); and as Woodbridge "Lawyer of the Year" in Litigation - Trusts and Estates (2013 – 2014)
- Listed in *New Jersey Super Lawyers* (a Thomson Reuters business) in the Estate & Trust Litigation and Estate Planning & Probate practice areas (2005 – present)
- Martindale-Hubbell® Peer Review Rated AV® Preeminent (a trademark of Internet Brands, Inc.)

*Please visit our Award Methodology page for a description of the standard or methodology on which these accolades are based. Attorney Advertising: No aspect of this advertisement has been approved by the Supreme Court of New Jersey.*

## UNIQUELY NJ

- New Jersey State Bar Association: Real Property, Probate and Trust Law Section Board of Consultors (former member); New Jersey Probate Code Revision and Reform Committee (past Chair)

## MORE ACTIVITIES & EXPERIENCE

- Montclair Art Museum Trustee: Audit Committee and Finance Committee (2011 - 2022)
- Errington Foundation Trustee (2014 - present)

## PRESENTATIONS & SPEAKING ENGAGEMENTS

Throughout his career, Michael has lectured on trust investment law, trends in probate litigation, new developments in New Jersey probate law and various aspects of estate and tax planning

## PUBLICATIONS & ALERTS

Co-Author, Wealth Transfer Strategies to Consider in the Age of COVID-19

*Greenbaum, Rowe, Smith & Davis LLP Client Alert*, June 9, 2020

Quoted, T&E Practices Still Kicking at Midsized New Jersey Firms

*New Jersey Law Journal*, July 6, 2016

Co-Author, Anticipated Changes in IRS Regulations May Impact Use of Valuation Discounts in Estate Planning

*Greenbaum, Rowe, Smith & Davis LLP Client Alert*, August 2015

Contributing Author, An Overview of Key Provisions of the American Taxpayer Relief Act of 2012

*Greenbaum, Rowe, Smith & Davis LLP Client Alert*, January 2013

## NEWS

2026 Edition of *Best Lawyers* Recognizes 54 Attorneys in 41 Practice Areas: Eight Greenbaum Lawyers Recognized on "Ones to Watch" List

August 21, 2025

Thirty-Five Attorneys from Greenbaum, Rowe, Smith & Davis Selected for Inclusion in 2025 Edition of New Jersey Super Lawyers

March 20, 2025

2025 Edition of *Best Lawyers* Recognizes 56 Attorneys in 39 Practice Areas: Ten Greenbaum Lawyers Recognized on "Ones to Watch" List; Three Selected for "Lawyer of the Year" Recognition

August 15, 2024

Thirty-Four Attorneys from Greenbaum, Rowe, Smith & Davis Selected for Inclusion in 2024 Edition of New Jersey Super Lawyers

March 26, 2024

2024 Edition of *Best Lawyers* Recognizes 59 Attorneys in 38 Practice Areas: Twelve Greenbaum Lawyers Recognized on "Ones to Watch" List; Five Selected for "Lawyer of the Year" Recognition

August 17, 2023

2023 Edition of *Best Lawyers* Recognizes 51 Attorneys in 36 Practice Areas: Nine Greenbaum Lawyers Recognized on "Ones to Watch" List; Seven Selected for "Lawyer of the Year" Recognition

August 18, 2022