PALEY ROTHMAN
ATTORNEYS AT LAW

“Estate planning is personal, so my goal is to understand my clients. I listen to what they say and how they say it. I also observe what they do not say and only then can I fully grasp their goals, values and priorities, so that together we can fashion an estate plan that brings them peace of mind.”

Deborah Cohn

Principal

301-951-9341
301-654-0165 FAX

dcohn@paleyrothman.com

Debbie Cohn’s keys to professional success are as diverse as her eclectic client base that consists of professionals, business owners, retirees, and non-U.S. citizens. Yet perhaps her most critical—and comforting—characteristic is an ability to explain complex concepts in a way her clients can understand. Debbie’s approach to estate planning is equal parts pragmatic and creative, which helps put her clients at ease with the knowledge that their families will be cared for and protected, and their asset protection and wealth management goals will be met. And her wealth of experience and vast knowledge of the law allow her to blend her tax planning skills with a genuine compassion and empathy for a wide range of families.

As a member of the firm’s Estate Planning, Estate & Trust Administration and Tax practice groups, Debbie concentrates her practice in the areas of estate planning, probate and trust administration, business planning and taxation. She works extensively on the estate, gift and other tax concerns of non-U.S. citizens, U.S. citizens owning property abroad and beneficiaries of overseas funds. Many of her clients include foreign nationals employed by The World Bank and other similar international institutions.

Debbie was Chair of the Estate & Trust Section Council of the Maryland State Bar Association from 2012-2013, a position in which she supported the section’s charter to promote the interests of both the public and Estate & Trust Section bar members. In this role she worked with other section members to continually improve the law, further legal education among judges and attorneys and coordinate with the Register of Wills to improve the administration of estates. In addition, she assisted legislators in shaping estates and trusts legislation and testifies before committees of the Maryland General Assembly on legislation impacting Maryland estate and trust law.

PRACTICE AREAS

Estate Planning

Estate & Trust Administration

Tax: Business

Tax: Individual

BAR ADMISSIONS

Maryland

District of Columbia

EDUCATION

J.D., *With Honors*, George Washington University National Law Center, 1978

A.B., *Cum Laude*, Bryn Mawr College, 1974

ACCOLADES & AWARDS

Best Lawyers in America - *Best Lawyers* (2015-2023)
- Trusts and Estates

"Top Lawyers" - *Washingtonian Magazine* (2018, 2020)

“Washington’s Best Lawyers,” Trusts and Estates, *Washingtonian* Magazine (2017)

Fellow, American College of Trust and Estate Counsel (2011-present)

Best Law Firms – *U.S. News & Best Lawyers*
- Tier 2 National Ranking for Trusts & Estates
- Tier 1 Metropolitan (D.C. area) Ranking for Trusts & Estates

Maryland *Super Lawyers* (2014-2021)

Washington D.C. *Super Lawyers* (2014-2020)

“Top Estate Attorneys,” Washington Metro Area, *Washingtonian Magazine (*2012, 2016)

“Best Estate Planning Attorneys in Montgomery County, Maryland,” *Bethesda Magazine* (2011)

AV Preeminent® Peer Review Rated

IN THE NEWS

Glenn Cooper No. 1, 13 Paley Rothman Attorneys Named to the 2021 Maryland Super Lawyers and Rising Stars Lists

Six Attorneys Named “Top Lawyers” by Washingtonian Magazine - December 2020 Issue

Twenty Paley Rothman Attorneys Selected to 2021 Best Lawyers in America

Glenn Cooper Top 10, 14 Paley Rothman Attorneys Named to the 2020 Washington D.C. Super Lawyers and Rising Stars Lists

14 Paley Rothman Attorneys Named to the 2020 Maryland Super Lawyers and Rising Stars Lists

Seventeen Paley Rothman Attorneys Selected to 2020 Best Lawyers in America

6 Paley Rothman Attorneys Named “Top Lawyers” by Washingtonian Magazine

3 Paley Rothman Attorneys Named to “Best Lawyers” List by Washingtonian

Deborah Cohn Accepted into the Society of Trust and Estate Practitioners

Deborah Cohn Chosen as Chair-Elect of MD State Bar Associations Estates & Trust Law Section Council

Deborah Cohn Elected a Fellow of the American College of Trust and Estate Counsel

Deborah Cohn Named Chair of the Maryland State Bar Association's Estate & Trust Section Council

Deborah Cohn Named to Washington Metro Area's Top Estate Attorney List

RECENT PUBLICATIONS

"Notes from the Chair: Maryland Legislative Update," (article on legislative successes and ongoing legislative efforts of the Section in the 2013 session of the Maryland General Assembly), *MSBA Section of Estate and Trust Law Newsletter*, Vol. 22, No. 2 (2013)

"Notes from the Chair," (article on a risk based approach to combating money laundering and terrorist financing), *MSBA Section of Estate and Trust Law Newsletter* (2013)

"Now About That Chalet in Grenoble? International Estate Planning," *Maryland Bar Journal*, Vol. XLII, Number 5 (2009)

"Will Drafting," *Maryland Institute for Continuing Professional Education of Lawyers* (2009, 2007, 2005)

"Estate and Income Tax Planning for Non-U.S. Citizens," *Maryland Institute for Continuing Professional Education of Lawyers* (2008)

"Tax Traps and Pitfalls for Estates and Estate Planners," *Maryland Institute for Continuing Professional Education of Lawyers* (2006)

"Taking Maximum Advantage of Retirement Plan Assets," co-authored, *Maryland Bar Journal*, Vol. XXXVI, Number 2 (2003)

"Retirement Plans and Deferred Compensation Plans for Tax Exempt Organizations," co-authored, *New York University - Review of Employee Benefits and Executive Compensation* (2003)

"Non-Tax Practical Considerations in Estate Planning," *LORMAN* (2002)

"Estate and Business Planning with IRAs and Qualified Retirement Plan Accounts," *Maryland Institute for Continuing Professional Education of Lawyers* (2002)

"Small Business and the Cafeteria Plan," co-authored, *New York University - Review of Employee Benefits and Executive Compensation* (2002)

"Increasing Small Plan Formation: A Blueprint for Congressional Action for the Next Five Years," *New York University - Proceedings of the Fifty-Ninth Institute on Federal Taxation* (2001)

"401K Safe Harbors Work for Small Business," *New York University - Proceedings of the Fifty-Eighth Institute on Federal Taxation* (2000)

CIVIC & COMMUNITY INVOLVEMENT

Estate and Trust Law Section of the Maryland State Bar Association – Past Chair (2012)

American College of Trust and Estate Counsel - Fellow; Member, Financial Action Task Force on Money-Laundering (2012-present); International Estate Planning Committee (2014-present)

Estate and Trust Section of the Montgomery County Bar Association - Past Co-Chair

International Society of Trust and Estate Practitioners (STEP-USA) - Member

Washington D.C. Estate Planning Council - Member

Jewish Federation of Greater Washington - Past Treasurer (2001-04)

United Jewish Endowment Fund - Trustee (2005-11)

Congregation Beth El of Montgomery County - Vice President for Finance and Development

Jewish Community Relations Council, United Jewish Communities – Past Director

National Women's Philanthropy Board, United Jewish Communities – Past Director

SPEECHES & PRESENTATIONS

"Estate & Gift Taxes for U.S. Citizens," World Bank Pension Department Pre-Retirement Seminar (2017)

"International Estate Planning: Case Study," MSBA 2017 International Estate Planning Conference (2017)

"Estate Planning for U.S. Citizens, Residents and Non-Residents," 1818 Society of the World Bank Group (2015)

"Elder Financial Abuse and Fraud," Suburban Hospital Estate Planning Journal Club (2014)

"International Estate Planning," World Bank Pension Department Pre-Retirement Seminars (2007-2015)

"Who is in the Family? Changing Definitions of Child, Issue, Spouse and Marriage in Maryland," Judicial Institute of Maryland (2013)

"Legislative Wins and Losses in the 2012 Maryland General Assembly," Advanced Estate Planning Institute, Maryland State Bar Association (2012)

"What to Expect in the Maryland General Assembly in 2013," Annual Meeting of the Maryland Association of Judges of the Orphans' Courts (2012)

"Understanding the Role of the Personal Representative," National Business Institute (2011)

"Taking the First Steps: Filing an Estate in Probate Court," National Business Institute (2011)

"Succession Planning for Business Owners," The Greater Bethesda-Chevy Chase Chamber of Commerce (2011)

"Basic Estate Planning for the Mid-Sized Estate of $2 Million to $10 Million," District of Columbia Bar Association Continuing Legal Education (2011)

"Using and Drafting Trusts in Estate Planning: Marital Deduction Trusts and Life Insurance Trusts," Maryland Institute for Continuing Professional Education of Lawyers (2011, 2009, 2007, 2005)

"Eight Greatest Estate Planning Techniques in Maryland: Estate Planning for Non-U.S. Citizens, GRATs and Sales to Intentionally Defective Grantor Trusts," LORMAN (2003)