



## Barbara E. Little

ASSOCIATE

215.665.3257

barbara.little@obermayer.com

LOCATED IN

Mount Laurel, NJ Philadelphia, PA

### MEET BARBARA

Barbara is an attorney concentrating her practice on all aspects of estate planning, estate and trust administration, estate trust and fiduciary litigation, business succession planning, nonprofits, and family foundations.

Barbara believes the practice of law is about helping clients plan for their future, protect their assets, and achieve tax savings toward the ultimate goal of creating a peace of mind and the client’s legacy. She is sensitive to the important, personal decisions her clients have to make and she provides steadfast guidance to each family’s unique circumstances.

She lives in Washington Township with her husband, Michael, who is a small business owner in the “Township.” In their spare time, Michael and Barbara enjoy traveling and flying their Piper Cub and Piper Archer.

### EXPERIENCE

Barbara offers comprehensive counsel to clients in matters concerning estate planning, estate administration, and litigation in New Jersey Surrogate’s Court, Pennsylvania Orphans’ Court, and Nonprofit/Private Foundations. What follows is a more detailed look at each of these services:

#### Estate Planning

Barbara walks her clients through the difficult conversations and legal maze, creating well-thought-out estate plans focused on family values, diminishing taxes, and protecting loved ones. Whether you are a young professional, new parent, blended family, retiree, small business owner or high net worth individual, Barbara drafts and coordinates plans, including:

- **Wills:** Provides clients with a road map for their legacy through simple outright gifts to multi-generational tax savings and protecting trusts (e.g. supplemental needs trust, children’s trust and GST trusts).
- **Powers of Attorney, Health Care Directives and Health Power of Attorneys:** Guides clients through the selection of agents (individuals) that will be in charge of the day-to-day and dignified end-of-life decisions.

- **Beneficiary designations:** Coordinates the beneficiary designations with the estate plan to ensure all elements are integrated.
- **Tax planning and preparation:** Analyzes the tax impact of a course of action and implements the best tax-saving plan available and desirable, including preparation and processing of the various tax returns (federal and state gift, estate and fiduciary income tax).
- **Business Succession Planning:** Supports owners as they focus on the reality that the business must live on by planning for death, disability, and divorce by establishing exit strategies, drafting Shareholder Agreements, and balancing between children working in the business and those who are not.
- **Gift Programs:** Facilitates gifting (outright or in trust) to maximize asset protection, annual gift exclusions, and life-time exclusions.
- **Trust Administration:** After drafting and funding a trust, analyses the state and federal income tax consequences of holding or distributing assets, prepares Crummey and other statutory letters, drafts releases or terminations.

### Estate Administration

Barbara's compassionate approach to estate administration alleviates the bureaucracy and burden for the family, because she:

- Administers the probate and non-probate process
- Assesses the financial needs of the beneficiaries and coordinates access to assets
- Facilitates the collection of assets and payment of debts and expenses
- Analyzes the tax impact and implements the best tax saving plan available and desirable
- Prepares and process tax returns; and,
- Drafts releases and court filings

### Litigation: New Jersey Surrogate's Court and Pennsylvania Orphans' Court

Conflicts are sometimes unavoidable. When one arises, Barbara steps in and guides her clients through court proceedings, such as:

- Will contests
- Breach of fiduciary (under Will or Power of Attorney)
- Court-approved trust accountings
- Order allowing a copy of a will to be submitted for probate
- Appointment of guardian
- Petition for change of name
- Trust modification; and,
- Removal and appointment of new trustee

### Nonprofit/Private Foundations

Barbara's commitment to the community extends throughout her personal and professional life. Professionally, Barbara:

- Forms new nonprofit corporations and private foundations
- Advises on the application of potential excise taxes and relationships with donors
- Negotiates charitable gifts from either the donor or donee perspective
- Drafts testamentary language, gift agreements or trusts; and,

- Terminates private foundations or charitable remainder trusts pursuant to their terms or early by agreement
- Prior to joining Obermayer, Barbara worked in the Tax and Wealth Management Department and the Trust and Estates, Nonprofit, Higher Education and Aviation Practice Groups at a large Philadelphia and Cherry Hill, N.J., law firm. She also clerked for the Honorable John E. Wallace, Jr., New Jersey Supreme Court, from 2009 – 2010.

## NEWS & INSIGHTS

### **Obermayer Attorneys Named To 2019 New Jersey Super Lawyers® And Rising Stars Lists**

March 13, 2019 by Barbara E. Little, Shari B. Veisblatt, Amy L. Rokuson, Edmond M. George

### **Relocation of Our New Jersey Office to Mount Laurel**

March 13, 2019 by Joshua B. Kaplan, Barbara E. Little, Matthew A. Green, Anastasius (Tassos) Efstratiades, Shari B. Veisblatt, Amy L. Rokuson, Michelle L. Ringel, Katherine E. Missimer, Samantha J. Koopman, Jennifer L. Iseman, Steven A. Haber, Edmond M. George, Daniel P. Finegan, Joel Clymer, Ivo J. Becica

### **Obermayer Attorneys Named To 2018 NJ Super Lawyers® And Rising Stars Lists**

March 19, 2018 by Barbara E. Little, Matthew A. Green, Shari B. Veisblatt, Amy L. Rokuson, Edmond M. George

### **Estate Planning is Still Important Even with the Passage of the Tax Cuts and Jobs Act**

February 14, 2018 by Barbara E. Little

### **New Jersey: Estate Planning Without An Estate Tax**

February 07, 2018 by Barbara E. Little

### **Barbara Little is Selected South Jersey Business “Woman to Watch”**

February 01, 2018 by Barbara E. Little

## ACTIVITIES & HONORS

- Pennsylvania Bar Association
- New Jersey Bar Association
- Camden County Bar Association
- Estate and Financial Planning Council of Southern New Jersey
- Philadelphia Estate Planning Counsel
- Philadelphia Bar Association Probate Section, Executive Council (2018 – present) and Tax Committee, Secretary (2017 – present)
- YMCA of Gloucester County, Board of Directors, 2018 – present
- Camden County Guardianship Monitoring Program, Volunteer, 2017 – present
- Impact100 South Jersey, Leadership Council, 2017 – present
- Ninety-Nines, Inc., International Organization of Women Pilots, Co-Chair 2018 International Conference, Member, 2013 - present
- Union League of Philadelphia, Member, Youth Works Foundation, 1% (business women’s table) Scholarship Coordinator, 2011 - present
- Samaritan Hospice and Health Care Planned Giving Committee, Member, 2015 – present
- Gloucester County Chamber of Commerce, Member, 2012 - present

- Alice Paul Institute, Development Committee, 2012-2014
- SeniorLAW Center, Pro Bono attorney, 2010-2013
- Elder Law Project, Intern, 2009
- Washington Township Family & Community Services/Municipal Alliance Commission, Member, 2013-2015
- Washington Township Economic Development Task Force, Member, 2012
- Washington Township Education Foundation, Trustee, 2003-2007

**Awards Won\***



\*[Click here](#) for a description of the standard or methodology on which the awards and honors are based. No aspect of this advertisement is approved by the Supreme Court of New Jersey.

**EDUCATION**

- Temple University Beasley School of Law, LLM
- Temple University Beasley School of Law, JD
- Towson University, MS
- Arizona State University, MEd
- Northern Arizona University, BS

**ADMISSIONS**

- Pennsylvania
- New Jersey
- U.S. District Court for the District of New Jersey

**CAPABILITIES**

**Trusts & Estates**

- Business Succession Planning
- Charitable Giving
- Estate Planning & Asset Protection
- Fiduciary Litigation
- Trust & Estate Administration

**Business & Finance**

- Tax

**Industry Focus**

- Nonprofit Organizations