Ross N. Cohen

Of Counsel
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Ross Cohen represents clients in the areas of taxation and tax planning, wealth-transfer planning, estate planning, asset protection planning, business organizations, corporate law and mergers and acquisitions.

Mr. Cohen's business practice has involved tax planning for start-up entities and established businesses, executive compensation matters, tax-free organizations, mergers and acquisitions, and representation of clients before the Internal Revenue Service (tax controversy) and state tax authorities (SALT).

Mr. Cohen's work has involved clients in a variety of industries, including real estate, banking, health care, personnel services and manufacturing, among others. In addition, he is frequently consulted on tax matters involved in public finance transactions, and has been involved in the establishment of nonprofit corporations and charitable organizations. Mr. Cohen also represents individual clients in personal and family tax and estate planning (including prenuptial agreements, trusts and the like), business succession, the establishment of private foundations and family investment vehicles, and similar matters.

He is a frequent speaker and prolific writer, having authored a number of articles and technical publications. A certified public accountant since 1980, Mr. Cohen practiced for several years with Coopers & Lybrand (now known as PricewaterhouseCoopers).*

Representative Matters

Estate Planning

- Advised family-owned business in beverage industry with respect to intergenerational transfer tax planning.
- Advise clients with testamentary planning, including estate tax reduction techniques, such as irrevocable life insurance trusts, sales to intentionally-defective grantor trusts, spousal lifetime access trusts.
- Represent clients in estate administration, including estate and intestate administration.
- Assist clients with special needs trusts.
- Assist with all forms of planning with qualified retirement plans and IRAs, including particularly drafting beneficiary designations.
- Assist with asset protection planning and prenuptial agreements.

Probate Litigation

- Successfully represented executor of testate estate, removed to Circuit Court from the Probate Court, with respect to challenges to the funding of a marital trust under the will.
- Successfully represented executor and successor executor with respect to succession of executorship off probate estate, including qualifying a Canadian citizen as successor executor.
- Represented executor of testate estate, removed to Circuit Court from the Probate Court, with respect to claims of fiduciary malfeasance; mediated and settled claims.

Business Succession Planning

- Advised four-generation family-owned manufacturing business (annual sales of approximately $30 million) with business succession planning.

Sale of Closely-Held Businesses

- Advised business owners with sale of their businesses with transaction values of approximately $2 million to $15 million.

Professional Honors & Activities

- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell since 1997
- Listed in *Best Lawyers in America*® for Tax Law since 2005; Trusts and Estates since 2008; Closely Held Companies and Family Businesses Law since 2015; Mergers and Acquisitions Law since 2016; Corporate Law since 2019
- Named the Best Lawyers® 2023 and 2020 Closely Held Companies and Family Businesses Law "Lawyer of the Year" for Birmingham
- Listed in *Mid-South Super Lawyers* since 2004
- Listed in the *Birmingham Business Journal's* "Best of the Bar" (2006 – 2007)
- Accredited Estate Planner – National Association of Estate Planning Councils
- Past President – Birmingham Tax Forum; Birmingham Estate Planning Council
- Presidential Advisor – Grafman Endowment Fund (2015 – present)
- Board of Directors – Grafman Endowment Fund (2009 – 2015)
- Member – Birmingham Business Alliance's Chairman's Circle
- Board of Directors – Birmingham Venture Club
- Board of Trustees – Zeta Beta Tau Fraternity, Psi Chapter (Alabama) (1977 – 2005)
- Adjunct Faculty Member – University of Alabama School of Law (1985 – 1992)

Publications

- "S.A.L.T. Select Developments: Alabama" (July 2024)
- "S.A.L.T. Select Developments: Alabama" (May 2024)
- "S.A.L.T. Select Developments: Alabama" (April 2024)
- "S.A.L.T. Select Developments: Alabama" (March 2024)
- "S.A.L.T. Select Developments: Alabama" (February 2024)
- "S.A.L.T. Select Developments: Alabama" (January 2024)
- "S.A.L.T. Select Developments: Alabama" (November 2023)
- "S.A.L.T. Select Developments: Alabama" (October 2023)
- "S.A.L.T. Select Developments: Alabama" (September 2023)
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- "S.A.L.T. Select Developments: Alabama" (June 2023)
- "S.A.L.T. Select Developments: Alabama" (May 2023)
- "S.A.L.T. Select Developments: Alabama" (April 2023)
- "Spotlight on Alabama: Recent Tax Tribunal Decision Should Be of Interest to Employers Using Remote Workers" (March 2023)
- "S.A.L.T. Select Developments: Alabama" (March 2023)
- "S.A.L.T. Select Developments: Alabama" (February 2023)
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- "S.A.L.T. Select Developments: Alabama" (February 2022)
- "S.A.L.T. Select Developments: Alabama" (January 2022)
- "Personal Tax Planning Just As Important As Ever" (November 2021)
- "S.A.L.T. Select Developments: Alabama" (October 2021)
- "S.A.L.T. Select Developments: Alabama" (September 2021)
- "S.A.L.T. Select Developments: Alabama" (August 2021)
- "S.A.L.T. Select Developments: Alabama" (July 2021)
- "S.A.L.T. Select Developments: Alabama" (June 2021)
- "Spotlight on Alabama: Alabama Announces $100 Million Small Business Grant Program" (July 15, 2020)
- Co-author – "Alabama Update: Doing Business in States Other Than the State of Incorporation," Bloomberg BNA Corporate Practice Series (March 2018)
- "Gifting - The Quintessential Estate Tax Reduction Technique," print material for 2011 Alabama Probate and Estate Planning Conference (May 2011)
- Co-author – "Doing Business in States Other Than the State of Incorporation (Alabama through Michigan)," Bureau of National Affairs, 84 C.P.S., *Bloomberg BNA*\ (subscription required) (January 2011)

Speaking Engagements

- "Asset Protection Planning and the Marital Relationship," webinar, Financial Planning Association of the Gulf States (September 2017)
- "Asset Protection Planning and the Marital Relationship," Financial Planning Association of North Alabama (August 2017)
- "Drafting Flexible and Effective Trusts," 7th Annual Probate & Estate Planning Conference (May 2017)
- "Restrictive Covenants - A BBA Practitioner's Panel (Plus Judge)," panelist, Birmingham Bar Association CLE (October 2016)
- "Alternative Structures for Corporate Mergers and Acquisitions," Alabama Business Law Conferenc (October 2015)
- "Estate Planning after Permanent Tax Reform," 2015 Probate & Estate Planning Conference for Alabama Attorneys (May 2015)
- "Asset Protection Planning and the Marital Relationship," 2014 Probate & Estate Planning Conference (May 2014)
- "Drafting Flexible and Effective Trusts," M. Lee Smith Publishers audio conference (October 2013)
- "Drafting Flexible and Effective Trusts," 2013 Alabama Probate and Estate Planning Conference (May 2013)
- Keynote Speaker – University of Alabama Culverhouse School of Accountancy's Master of Tax Accountancy Anniversary and Reunion Dinner (April 2013)
- Featured Speaker – "A Change in Focus: The Intersection of the Estate Tax and the Income Tax," Homewood, Alabama Rotary Club meeting (April 2013)
- "Marital Agreements in Estate Planning," 2012 Alabama Probate and Estate Planning Conference (May 2012)
- "Use of Gifting in Wealth Transfer Planning," National Association of Insurance and Financial Advisors, Birmingham chapter (November 2011)
- "Business Formation: Choice of Entity, Limited Liability and Piercing the Business Entity Shield," Birmingham Bar Association (November 2011)

Education

- University of Alabama School of Law, LL.M. in Taxation, 1985

- University of Alabama School of Law, J.D., 1978
- University of Alabama Graduate School of Business, M.T.A., 1978
- University of Alabama, B.S. in Accounting, 1975

Admissions

- Alabama, 1978

*Baker Donelson is not a CPA firm.