# Thomas O. Hiscott

### Partner

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### **PRACTICE AREAS**

- Estate and Tax Planning
- Estate and Trust
  Administration
- Fiduciary and Tax Litigation
- Tax-Exempt Organizations and Charitable Gift Planning

### **EDUCATION**

University of Chicago Law School, J.D. (1995)

Haverford College, B.A., magna cum laude, Phi Beta Kappa (1992)

### **ADMISSIONS**

New Jersey (1995)

Pennsylvania (1995)

#### **BIOGRAPHY**

Tom Hiscott's practice focuses primarily on estate planning and trust and estate administration, with a particular emphasis on the tax aspects of these areas.

Tom is a frequent speaker on tax issues related to trusts and estates for corporate fiduciaries and state and local bar organizations. He is often sought out for his expertise in the integration of retirement accounts into estate plans and the tax-efficient administration of estates and trusts that own large retirement accounts, and more recently for the effects of the SECURE Act on retirement assets. Tom has also successfully represented fiduciaries in disputes regarding inheritance and estate taxes.

Tom serves on the Pennsylvania Joint State Government Commission's Advisory Committee to Legislature on Decedents' Estates Laws.

Tom is a Fellow of the American College of Trust and Estate Counsel. In addition, Tom is recognized in Super Lawyers and Best Lawyers, and has an AV® Preeminent™ Peer Review Rating from Martindale Hubbell. Tom is also recognized by Chambers and Partners in their High Net Worth Guide as a Band 2 attorney.

He is an Adjunct Professor in the J.D. and LL.M. programs at the James E. Beasley School of Law at Temple University where he teaches or has taught Estate Planning II, Income Taxation of Trusts and Estates, and Drafting Fundamental Estate Planning Documents. He has also served as an Adjunct Professor at the University of Pennsylvania Law School where he taught Trusts and Estates.

### **MEMBERSHIPS**

- Philadelphia Bar Association
  - o Member, Probate Section, Executive Committee
  - o Chairperson, Probate Section, Legislative Committee (2007-2008)
  - o Secretary, Probate Section, Legislative Committee (2002-2004)
- Montgomery Bar Association

### **HONORS/AWARDS**

- Fellow, American College of Trust and Estate Counsel, Elected 2007
- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell
- Chambers and Partners, High Net Worth Guide (2020 2022)
- Pennsylvania Super Lawyer, Rising Stars (2005-2008, 2010),
  Superlawyer (2011 present)
- Best Lawyers in America (2006 present)

A description of the selection methodology for the above awards can be found here. No aspect of this advertisement has been approved by the Supreme Court of New Jersey.



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## Partner





### **ACTIVITIES**

- Pennsylvania Joint State Government Commission
  - Advisory Committee on Decedents' Estates Laws (2008 present)
- Presbyterian Childrens' Village
  - o Member, Board of Directors (2005 2014)
  - O Vice Chairperson, Board of Directors (2010 2013)
  - O Chair, Finance and Personnel Committee (2008 2010)

### **TEACHING POSITIONS**

- Adjunct Professor, James E. Beasley School of Law of Temple University, (2004 – present)
- Lecturer at Law, University of Pennsylvania (2009)

### SPEAKING ENGAGEMENTS

- 2020 Thomas O. Hiscott and Peter E. Moshang, Co-speakers/Co-authors,
  "Estate Planning for Retirement Assets Following the Secure Act," PBI Estate and Elder Law Symposium, February 5, 2020, Philadelphia, Pennsylvania.
- 2020 Thomas O. Hiscott and Peter E. Moshang, Co-speakers/Co-authors, "The SECURE Act What You Need to Know," Pennsylvania Bar Institute, February 25, 2020, Philadelphia, Pennsylvania.
- 2019 Thomas O. Hiscott and Peter E. Moshang, Co-Speakers, "Administering An Estate With Retirement Assets;" Adam T. Gusdorff, Speaker, "In Terrorem Clauses," and "The Attorney-Client Privilege in Estate Planning, Administration and Litigation;" Bradley D. Terebelo, Speaker, "Uniform Trust Act," and "Life Under the New Orphans' Court Rules;" Jennifer A. Kosteva, Speaker, "Fiduciary Income Tax Refresher;" Michael A. Breslow, "Gifting Closely-Held Business Interests," Karen A. Fahrner, "Digital Do's and Don'ts in Estate Planning and Administration," and "Decanting: A New Vintage for Estate Planning," 26th Estate Law Institute, Pennsylvania Bar Institute, Philadelphia, Pennsylvania.
- **2017** Thomas O. Hiscott, Speaker/Author, "Administering an Estate with Retirement Assets," Pennsylvania Bar Institute Webinar, May 2017.
- 2016 Thomas O. Hiscott, Speaker, "Silent Trusts: Closely Held Entities," ACTEC Mid-Atlantic Regional Meeting, Wilmington, DE.
- 2016 Thomas O. Hiscott, Speaker/Author, "Administering an Estate with Retirement Assets," Pennsylvania Bar Institute, 17th Annual Estate & Elder Law Symposium," Philadelphia, Pennsylvania.



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- 2015 Thomas O. Hiscott, Co-Speaker with Bradley D. Terebelo, ""Big "D" Little "d": Trustee Delegation of Investment Authority, Philadelphia Corporate Fiduciaries Service Committee, Philadelphia, Pennsylvania.
- 2015 Thomas O. Hiscott, Panelist, "Trust and Estate Law in Pennsylvania for the Municipal Attorney," Philadelphia City Solicitor's Office, Philadelphia, Pennsylvania.
- 2015 Thomas O. Hiscott, Speaker/Author, "Administering an Estate with Retirement Assets;" Jill R. Fowler, Co-Author/Co-Presenter, "Drafting Pre- and Post-Nuptial Agreements," with Cheryl Young, Esquire; Adam T. Gusdorff, Copresenter, "Drafting Willis Defensively," with Paul Heintz and Karl Prior and Author and Co-Speaker, "Discovery in the Orphans' Court," with Jennifer Gayle; Bradley D. Terebelo, Speaker, "Counsel Fees and Fiduciary Commissions in Fiduciary Matters;" Jennifer A. Kosteva, Speaker/Author, "Asset Protection and the Migrating Client;" Pennsylvania Bar Institute," 22nd Annual Estate Law Institute," Philadelphia, Pennsylvania.
- 2013 Thomas O. Hiscott, Speaker, "Estate Planning for Retirement Assets," Pennsylvania Bar Institute, Mechanicsburg, Pennsylvania and Philadelphia, Pennsylvania.
- 2013 Thomas O. Hiscott, Speaker, "Income Tax Planning for Non-Grantor Trusts After ATRA," Pennsylvania Bar Institute, "20th Annual Estate Law Institute," Philadelphia, Pennsylvania.