



“I am grateful for the gift my clients gave me by entrusting me with their deeply personal concerns and for the opportunity to serve them with care and respect. ”

Deborah Cohn

Principal

301-229-5023

Thank you for working with me here at Paley Rothman. After many years with the firm, I will be retiring.

Existing clients can contact me using the updated information above.

It has been a privilege serving as your counsel over the years and my best wishes for the future!

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

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

"Top Lawyers" - *Washingtonian Magazine* (2018, 2020, 2022)

"Washington's Best Lawyers," Trusts and Estates, *Washingtonian Magazine* (2017)

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

Maryland *Super Lawyers* (2014-2023)

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

Eight Paley Rothman Attorneys Named in the Washingtonian’s 2022 Top Lawyers List

Paley Rothman Earns National and Local Honors in U.S. News “Best Law Firms” 2023 Rankings

19 Paley Rothman Attorneys Selected 2023 Best Lawyers® in America

14 Paley Rothman Attorneys Named to the 2023 Maryland Super Lawyers and Rising Stars Lists

Paley Rothman Earns National and Local Honors in U.S. News “Best Law Firms” 2022 Rankings

10 Paley Rothman Attorneys Named as Maryland Super Lawyers and Two Attorneys Named as Maryland Super Lawyers Rising Stars for 2022

Paula Calimafde Named 2022 Best Lawyers® “Lawyer of the Year” in the Washington, D.C. Area and 21 Paley Rothman Attorneys Selected Best Lawyers in America

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

Debbie Cohn Interviewed for Alumni Gift Planning Newsletter

Deborah Cohn and Jeffrey Kolender Present to World Bank

Deborah Cohn and Robert Maclay Present to World Bank

Deborah Cohn and Robert Maclay Present to World Bank

Deborah Cohn Interviews on WBAL Radio

Deborah Cohn Makes Speeches to Three Organizations

Deborah Cohn Participates in National Business Institute Seminar

Deborah Cohn Presents as Part of D.C. Bar CLE Annual "Basic Estate Planning Series"

Deborah Cohn Presents to 1818 Society

Deborah Cohn Presents to Suburban Hospital Estate Planning Journal Club

Deborah Cohn Spoke at The World Bank

Deborah Cohn Writes Column for Spring 2013 Issue of the MSBA Newsletter

Jeffrey Kolender and Deborah Cohn Participated in a "Business Toolbox Seminar"

Robert Maclay and Deborah Cohn Give Estate Planning Presentation to World Bank

Robert Maclay and Deborah Cohn Present Estate Planning Seminar at World Bank

Robert Maclay and Deborah Cohn Present on Estate Planning

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

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

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

United Jewish Endowment Fund - Trustee (2005-2011)

Jewish Federation of Greater Washington - Past Treasurer (2001-2004)

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)