Michael A. Backer

Partner

Iselin

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- Estate planning, estate and trust administration, and wealth transfer strategies for high-net-worth individuals and owners of closely held businesses in New Jersey and New York
- Estate and trust litigation for individuals and New Jersey-based bank trust departments
- Available as an expert witness and as a mediator of complex estate litigation

Michael brings over five decades of specialized experience to his practice in estate planning, estate and trust administration and fiduciary litigation. His clients include individuals, owners of closely held businesses, executors, administrators, trustees and beneficiaries. He aggressively manages will disputes, will construction proceedings, accounting and other fiduciary litigation for individuals and New Jersey-based bank trust departments. He develops wealth transfer strategies for high-net-worth individuals and closely held businessowners to help them achieve their estate planning objectives while minimizing transfer tax liabilities, including charitable gifting. He has also created many charitable private foundations for his clients.

Michael counsels individual and corporate fiduciaries on all facets of estate and trust administration, preparation of state and federal death and fiduciary income tax returns, post-mortem tax planning and fiduciary accountings. Michael has served as an expert witness and is frequently engaged to mediate complex, contested estate litigation. He is a draftsperson of significant portions of Title 3B, New Jersey's Probate Code, including The

Prudent Investor Act, which significantly revised the rules governing trust investing, The Revised Uniform Principal and Income Act and subsequent revisions to the Code.

Areas of Focus

Practice Areas

- Trust & Estate Litigation
- Estate Planning, Counseling, Administration & Litigation
- Asset Protection Planning
- Beneficiary Counseling
- Business Succession Planning
- Charitable Planning
- Estate Planning
- Estate Planning for Blended Families
- Fiduciary Counseling
- Pet Trusts
- Probate and Trust & Estate Administration
- Tax
- Business Tax Planning

Industries

- Private Clients

Credentials

Bar Admissions

- New Jersey, 1969
- New York, 1983
- U.S. Tax Court, 1983

Education

- Rutgers University School of Law-Newark, J.D., 1969
- Rutgers University, A.B., 1966

Recognition

- American College of Trust and Estate Counsel Fellow

- Listed in *The Best Lawyers in America* (a trademark of Woodward/White, Inc.) in the Trusts and Estates and Litigation - Trusts and Estates practice areas (1993 – present)
- Selected by *Best Lawyers* as Woodbridge "Lawyer of the Year" in Litigation - Trusts and Estates (2025); and as Woodbridge "Lawyer of the Year" in Litigation - Trusts and Estates (2013 – 2014)
- Listed in *New Jersey Super Lawyers* (a Thomson Reuters business) in the Estate & Trust Litigation and Estate Planning & Probate practice areas (2005 – present)
- Martindale-Hubbell Peer Review Rated AV Preeminent (a trademark of Internet Brands, Inc.)

Clerkships

- Former law clerk to The Honorable Harold Kolovsky, J.A.D. (1969 – 1970)

Affiliations

Memberships

- New Jersey State Bar Association: Real Property, Probate and Trust Law Section Board of Consultors (former member); New Jersey Probate Code Revision and Reform Committee (past Chair)

Personal

- Errington Foundation Trustee (2014 - present)
- Montclair Art Museum Trustee: Audit Committee and Finance Committee (2011 - 2022)

Insights & More

Announcements

2027 Edition of Best Lawyers Recognizes 50 Attorneys in 38 Practice Areas
8.20.26

36 Greenbaum Attorneys Selected for Inclusion in 2026 Edition of New Jersey Super Lawyers
3.20.26

2026 Edition of Best Lawyers Recognizes 54 Attorneys in 41 Practice Areas: Eight Greenbaum Lawyers Recognized on “Ones to Watch” List
8.21.25

Thirty-Five Attorneys from Greenbaum, Rowe, Smith & Davis Selected for Inclusion in 2025 Edition of New Jersey Super Lawyers
3.19.25

2025 Edition of Best Lawyers Recognizes 56 Attorneys in 39 Practice Areas: Ten Greenbaum Lawyers Recognized on "Ones to Watch" List; Three Selected for "Lawyer of the Year" Recognition
8.14.24

Thirty-Four Attorneys from Greenbaum, Rowe, Smith & Davis Selected for Inclusion in 2024 Edition of New Jersey Super Lawyers
3.25.24

2024 Edition of Best Lawyers Recognizes 59 Attorneys in 38 Practice Areas: Twelve Greenbaum Lawyers Recognized on "Ones to Watch" List; Five Selected for "Lawyer of the Year" Recognition
8.16.23

2023 Edition of Best Lawyers Recognizes 51 Attorneys in 36 Practice Areas: Nine Greenbaum Lawyers Recognized on "Ones to Watch" List; Seven Selected for "Lawyer of the Year" Recognition
8.17.22

Client Alerts

The Implications for Estate Planning of Proposed Tax Provisions of the Build Back Better Act
10.12.21

Proposed "For the 99.5% Act" Could Bring Significant Changes to Existing Federal Estate, Gift and Trust Tax Rules
4.30.21

Wealth Transfer Strategies to Consider in the Age of COVID-19
6.09.20