



Ruggiero Law Offices LLC
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For Immediate Release

Ruggiero Law Offices Secures Major Victory in High-Stakes Tax Exemption Case

Landmark Decision in Ebersole and Matlack v. Commonwealth of PA Reinforces Importance of Precise Estate Planning and Tax Law Experience

[Paoli, PA- October 2023] On October 10, 2023, Ruggiero Law Offices LLC obtained a significant legal triumph on behalf of our clients, Bernard W. Ebersole and Jennifer Matlack, in their recent case against the Commonwealth of Pennsylvania. The case, identified as Ebersole and Matlack v. Commonwealth of PA No. 360 F.R. 2020, revolved around a contested realty transfer tax assessment imposed by the Board of Finance and Revenue.

The dispute stemmed from the Board's determination that a realty transfer tax was applicable to the conveyance of three parcels of real property to the trust established by the Grantors as part of their estate plan. The Board argued that a tax exemption did not apply because the trust authorized distributions to individuals other than the Grantors in the event of incapacity. The central contention put forth by Grantors was that the deletion of this contingency provision, retroactively applied before the real estate transfers, rendered the transactions tax exempt.

In the Opinion filed on October 10, 2023, by Senior Judge Mary Hannah Leavitt, the Commonwealth Court reversed the June 25, 2020, order of the Board of Finance and Revenue striking the tax assessment, thereby vindicating the position of Bernard W. Ebersole and Jennifer Matlack. The matter has been remanded for further action consistent with the attached Opinion.

The Trust, created by Grantors on September 4, 2018, forms the crux of the case. Described as a "revocable living trust," it outlines the couple's intention for assets transferred to the trust to be held for their benefit during their lifetimes and for the benefit of their beneficiaries after their death. This is a commonly used estate planning tool.

This legal victory emphasizes the pivotal significance of precision in estate planning and the nuanced understanding of tax laws. We wholeheartedly commend the unwavering dedication and resilience exhibited by our clients throughout this case. This triumph solidifies our commitment to providing legal counsel in the intricate domains of estate planning and taxation. We remain dedicated to upholding the principles of sound legal reasoning and established law that underpin our clients' success. James J. Ruggiero, Jr., Esq. and John J. Mahoney, Esq. actively litigated this matter for over a three year period to a successful conclusion for all of our clients as well as all of the other taxpayers in the Commonwealth of PA.

About Ruggiero Law Offices

Ruggiero Law Offices LLC, a locally owned firm in Chester County, PA, practices in estate planning, estate and trust administration, real estate and business law. With over 30 years of experience, their lawyers are recognized for their legal experience, empathy, accessibility, and treating clients like family. They provide sound counsel informed by deep knowledge of state and federal laws. Committed to client empowerment, the firm offers seminars, educational materials, and newsletters, and advocates tirelessly for their clients' interests.

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