

Stanley E. Bulua

SHAREHOLDER

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Stanley Bulua has been practicing law for more than 40 years and concentrates in the areas of ESOPs, estate planning, estate administration and income tax.

Stan's ESOP practice involves the design, structure, negotiation, and documentation of complex ESOP transactions involving bank financing, seller financing through subordinated notes and warrants, stock redemption agreements, stock purchase agreements and ESOP exempt loan documents. He has vast experience in the design and implementation of ESOPs to deal with a broad range of business succession issues. Stan also has significant experience advising ESOP-owned companies on matters involving corporate governance and fiduciary responsibilities and has successfully represented ESOP companies and fiduciaries in connection with proceedings involving the U.S. Department of Labor and the Internal Revenue Service. Stan is well recognized in the ESOP area and has lectured to professional groups on many aspects of ESOP practice.

In the estate planning area, Stan has advised his clients with respect to the use of sophisticated trust and estate planning techniques involving both lifetime and testamentary transfers. These techniques have included the use of complex wills, irrevocable trusts, qualified personal residence trusts, grantor retained annuity trusts, defective grantor trusts, charitable remainder trusts, family limited partnerships and limited liability companies. Stan has also represented executors and trustees in the administration of trusts and estates and is well versed in advanced post-mortem techniques of estate administration.

In the area of income taxation, Stan advises individuals, partnerships, trusts, limited liability companies and corporations on income tax issues affecting their operations and businesses. He has also represented individuals and entities on contested tax matters.

Education

- New York University School of Law (LL.M.)
- New York University School of Law (J.D., *Order of the Coif*)
- Brandeis University (B.A., *cum laude*)

Capabilities

- Employee Stock Ownership Plans
- Trusts & Estates
- Corporate & Transactional
- FinTech & Blockchain Technology
- Employee Benefits & Executive Compensation

Bar Admissions

- New York
- Connecticut

Court Admissions

- U.S. Tax Court
- U.S. District Court, Southern District of New York
- U.S. Court of Appeals, Second Circuit

Memberships

- Chairman, Westchester County Bar Association, Tax Section, 1998-2001
- Director, Westchester County Inc., Estate Planning Council, 2000-2003
- Member, ESOP Association and National Center for Employee Ownership

Recognition

- Selected for inclusion in *Best Lawyers in America*® for Tax Law, 2006-2022, 2026
- AV Rated in Martindale-Hubbell