



## Cheryl L. Ritter Counsel

Tax, Trusts and Estates

973.364.8307 · 973.618.5508 Fax  
critter@bracheichler.com

**Cheryl Ritter assists clients in the development and implementation of estate and gift planning matters including wills, trusts, financial powers of attorney, living wills, and health care agent designations.**

In this role, Cheryl counsels individual clients on the tax-efficient transfer of wealth using a variety of strategies, including dynasty trusts, life insurance trusts (individual and survivorship), qualified personal residence trusts, grantor retained annuity trusts, charitable trusts, limited liability companies, and sales to intentionally defective grantor trusts, among others. Cheryl develops estate plans tailored to the specific needs and goals of each client, considering factors such as the unique asset mixes of high-net-worth individuals and the distinct relationships within clients' families.

Cheryl is also experienced in trust and estate administration and has researched and addressed complex issues with respect to income taxation of trusts and estates. Additionally, she has been involved with the preparation of necessary federal and state tax returns, including estate tax, gift tax, and generation-skipping transfer tax returns, as well as post-mortem tax planning strategies, such as disclaimers.

Prior to joining Brach Eichler, while a law student at Seton Hall University School of Law, Cheryl served as an extern for the Internal Revenue Service, Office of Chief Counsel, researching significant tax issues.

## AWARDS

### INDUSTRIES

- Family Business
- Nonprofit

### EDUCATION

- New York University, LL.M., Taxation
- Seton Hall University School of Law, J.D.
- The College of New Jersey, B.A.

### BAR AND COURT ADMISSIONS

- New Jersey
- U.S. District Court, District of New Jersey



The Best Lawyers®  
in America list\*

2026



Super Lawyers®  
Rising Star List

2019-2022

\*No aspect of this advertisement has been approved by the Supreme Court of New Jersey.  
[Click here for the Awards and Honors Methodology.](#)

## PROFESSIONAL ACTIVITIES

- Member, American Bar Association
- Member, New Jersey State Bar Association

---

### Insights

*Alerts - February 2, 2026*

**IRS CP261 Reminder: Subchapter S Salary & Payroll Tax Requirements**

---

*Videos & Podcasts - February 2, 2026*

**[PODCAST] IRS CP261 Reminder: Subchapter S Salary & Payroll Tax Requirements**

---

*Awards - August 21, 2025*

**57 Total Brach Eichler Attorneys Recognized by Best Lawyers in America® 2026**

---

*Awards - July 29, 2025*

**2025 Chambers High Net Worth Guide Recognizes Brach Eichler Trusts and Estates Department and Co-Chair Susan K. Dromsky-Reed for Private Wealth Law**

---

*Blogs - May 8, 2025*

**Tax Court Examines Discounted Cash Flow Valuation and Tax Affecting in Recent Decision**

---

*Events - March 27, 2025*

**Inheritance Tax Returns and Gift Tax Returns: CPE Seminar for Accountants - May 13, 2025**

---

*Events - December 20, 2024*

**Brach Eichler and APALA present: Financial Planning for Lawyers**

---

*Alerts - March 11, 2024*

**Tax Alert | Contemporaneous Written Acknowledgement and Qualified Appraisal**

---

*Alerts - February 26, 2024*

**Tax Alert | Tax Court Guidance on Charitable Contributions and Assignment of Income**

---

*Alerts - February 12, 2024*

**Tax Alert | Strict Compliance or Substantial Compliance for Gift Tax Returns?**

