



**SAL LaGRECA, LLC**  
**TAX AND ACCOUNTING SERVICES**  
**FOR ESTATES, TRUSTS AND INDIVIDUALS,**  
**ESTATE AND TRUST ADMINISTRATION SERVICES**

## **BACKGROUND**

The firm of Sal LaGreca, LLC has its roots in the practice of Sal LaGreca which was formed in 1985. Sal LaGreca was employed in the Trust Departments of Fidelity Union Trust Company, United Counties Trust Company and First Jersey National Bank from 1972 through 1985, and from 1982 through 1985 as the head of Personal Trust Administration at First Jersey National Bank before opening the practice in 1985. Sal LaGreca has utilized his years of experience and expertise developed in the areas of trust, estate and guardianship administration, taxation and accounting to serve and assist our clients. The firm of Sal LaGreca, LLC, successor to the practice of Sal LaGreca, was formed in January of 2011 by Brendan S. Kelly. Sal LaGreca, LLC has four members, Brendan S. Kelly, Donna M. Roibal, Janet M. Poland and Marguerite DiStefano. Sal LaGreca continues to be an active advisor to the Firm.

## **EXPERIENCE**

Sal LaGreca's banking experience exposed him to a broad range of clients and client services. While employed by Fidelity Union Trust Company (1972-1980), Sal LaGreca was the Trust Officer responsible for the preparation of the federal and state fiduciary income tax returns, individual income tax returns, partnership returns for Common Trust Funds, Federal Estate Tax Returns and New Jersey Inheritance Tax and Estate Tax Returns. Sal LaGreca provided post-mortem planning for estate administration and trust department tax compliance. In addition to his responsibilities as the head of the Tax Department, Sal LaGreca monitored the preparation of fiduciary accountings for estates and trusts.

From 1980 through 1982, while employed by United Counties Trust Company, Sal LaGreca was the Trust Officer responsible for all aspects of estate, trust and guardianship administration, including preparation of fiduciary income tax returns, fiduciary accountings, Federal Estate Tax Returns and New Jersey Inheritance Tax and Estate Tax Returns. From 1982 through 1985 Sal LaGreca was the head of Personal Trust Administration at First Jersey Bank. In addition to his responsibilities for all aspects of estate, trust and guardianship administration, Sal LaGreca was responsible for the administration of investment management and custodial accounts and the personal trust operations department.

Sal LaGreca was a member of the advisory counsel to the Office of the Public Guardian for the State of New Jersey (1988-1989). Sal LaGreca prepared formal accountings on behalf of the Office of Public Guardian. Sal LaGreca has served as Court-Appointed Guardian of Property, Administrator CTA and Court-Appointed Accountant for trust and estate matters and continues to serve in such positions today.

Brendan S. Kelly joined Sal LaGreca in 1998 and is the principal of Sal LaGreca, LLC. Brendan S. Kelly has developed expertise in the area of fiduciary accounting, specializing in forensic accounting as it pertains to trust, estate and guardianship administration. Brendan S. Kelly oversees all of the Firm's client relations, the preparation and filing of individual income tax returns, fiduciary income tax returns, Federal Estate Tax Returns, New Jersey Inheritance

Tax Returns, New Jersey Estate Tax Returns, preparation of fiduciary accountings and trust and estate administration.

Donna M. Roibal joined Sal LaGreca in 1986 at the inception of the practice following employment as a Trust and Estate Paralegal with Lum, Biunno & Tompkins. Donna M. Roibal is responsible for the preparation of Federal Estate Tax Returns, New Jersey Estate Tax Returns and New Jersey Inheritance Tax Returns. Donna M. Roibal also handles all aspects of trust and estate administration and preparation of fiduciary income returns and individual income tax returns. Donna M. Roibal is also a Notary Public of the State of New Jersey.

Janet M. Poland joined Sal LaGreca in 1996 following a ten year position in Trust Department Operations with United Counties Trust Company where she was head of the Operations Department. Janet M. Poland is responsible for the preparation of fiduciary accountings, fiduciary income tax returns, individual income tax returns and Forms 990, Return of Organization Exempt from Income Tax. Janet M. Poland also handles all aspects of trust and estate administration. Janet M. Poland is also a Notary Public of the State of New Jersey.

Marguerite DiStefano joined Sal LaGreca, LLC in 2011. Marguerite DiStefano previously worked with Sal LaGreca from 1991 through 1998 assisting with trust and estate administration. Marguerite DiStefano is responsible for the day-to-day administrative duties at Sal LaGreca, LLC and assists with the preparation of fiduciary accountings and trust and estate administration. Marguerite DiStefano is also a Notary Public of the State of New Jersey.

## **SERVICES**

Sal LaGreca, LLC is characterized by its unique range of services setting it apart from law firms and traditional accounting practices. Sal LaGreca, LLC works with executors, administrators, trustees, guardians (corporate and individual), attorneys and families to effectively and expeditiously administer estates, trusts and guardianships from inception to conclusion and will customize the services to meet the needs of the individual client including but not limited to the following:

### **ESTATE ADMINISTRATION:**

- Marshaling and valuing date of death assets
- Post-mortem tax planning
- Federal Estate Tax Return, New Jersey Estate Tax Return and New Jersey Inheritance Tax Return, preparation through audit
- Preparation of informal and court accountings
- Preparation of Individual and Fiduciary Income Tax Returns
- Calculation of executor's commissions
- Preparation of final distribution statement

TRUST ADMINISTRATION:                   -Preparation of Fiduciary Income Tax Returns  
  -Preparation of periodic and final accountings,  
  informal and court accountings  
  -Calculation of trustee's commissions  
  -Preparation of final distribution statement

GUARDIANSHIP ADMINISTRATION:       -Receipt and payment of bills  
  -Periodic court accountings  
  -Preparation of Individual Income Tax Returns

Sal LaGreca, LLC also provides consulting services to assist clients in defining, planning and meeting the client's needs including post-mortem tax planning, probate administration, inter vivos and testamentary trust administration and guardianship administration. For bank clients, the Firm provides services in estate and trust administration, tax compliance and planning.

Our firm's small size allows for personal attention and service to each of our clients. We work closely together to ensure that all of our clients' needs are met in a timely manner. Our Firm prides itself in maintaining clients over generations and years of repeat business as well as consistency of service resulting from the longevity of all of our members. Sal LaGreca, LLC continues the tradition of care and concern for our clients that was established by Sal LaGreca.

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