



## Robert Maclay

### Co-President

Thank you for working with me here at Paley Rothman. After many years with the firm, I will be retiring.

Existing clients can contact [jspoke@lercheary.com](mailto:jspoke@lercheary.com) for additional assistance.

It has been a privilege serving as your counsel over the years and my best wishes for the future!

#### PRACTICE AREAS

Estate Planning  
Estate & Trust Administration  
Corporate  
Health Law  
Tax: Business  
Tax: Individual  
Employee Benefits  
Nonprofits

#### BAR ADMISSIONS

Maryland  
District of Columbia

#### EDUCATION

J.D., Catholic University of America, Columbus School of Law, 1978  
B.A., *Cum Laude*, Harvard University, 1973

#### ACCOLADES & AWARDS

Best Lawyers in America - *Best Lawyers* (2017-2023)  
- Trusts and Estates  
Best Law Firms – *U.S. News & Best Lawyers*  
- Tier 2 National Ranking for Trusts & Estates  
- Tier 1 Metropolitan (D.C. area) Ranking for Trusts & Estates  
"Top Attorneys," *Bethesda Magazine* (2019)  
- Business/Corporate  
AV Preeminent® Peer Review Rated

## IN THE NEWS

Paley Rothman Earns National and Local Honors in U.S. News “Best Law Firms” 2023 Rankings

Paley Rothman Earns National and Local Honors in U.S. News “Best Law Firms” 2022 Rankings

19 Paley Rothman Attorneys Selected 2023 Best Lawyers® in America

Paula Calimafde Named 2022 Best Lawyers® “Lawyer of the Year” in the Washington, D.C. Area and 21 Paley Rothman Attorneys Selected Best Lawyers in America

Twenty Paley Rothman Attorneys Selected to 2021 Best Lawyers in America

Robert Maclay and Deborah Cohn Give Estate Planning Presentation to World Bank

Robert Maclay and Deborah Cohn Present Estate Planning Seminar at World Bank

Robert Maclay and Deborah Cohn Present on Estate Planning

Deborah Cohn and Robert Maclay Present to World Bank

Wayne Eig and Robert Maclay Present at MSBA Business Law Section’s “Advanced Business Law Institute”

Jim Hammerschmidt Named Co-President of Paley Rothman

Deborah Cohn and Robert Maclay Present to World Bank

## RECENT PUBLICATIONS

“The Debt-Equity Regulations Under Section 385 of the Internal Revenue Code,” (Co-Author), *Taxation for Lawyers*

“The Use of Life Insurance in Estate Planning,” (Co-Author), *Taxation for Lawyers*

## SPEECHES AND PRESENTATIONS

Interviewee, Executive Leaders Radio (October 2016)

Lecturer, The World Bank

Lecturer, Montgomery-Prince George’s Continuing Legal Education Institute

Lecturer, D.C. Bar Association - Georgetown University Estate Planning Programs

Lecturer, Practising Law Institute

Lecturer, Maryland Institute of Continuing Professional Education

Lecturer, D.C. American Institute of CPAs