



Robert Freedenberg, Esquire

SENIOR ATTORNEY

Robert Freedenberg concentrates his practice in the areas of estate planning and business planning. With an emphasis on the federal and state tax issues associated with business formation, restructuring and succession planning, Mr. Freedenberg assists clients in achieving the goal of minimizing their overall tax burden through business transitions and ongoing operations. He also provides estate planning counsel to clients, helping to ensure, through the proper use of powers of attorney, trusts, wills, and other agreements, that lifetime and end-of-life expectations are fulfilled.

Prior to joining SkarlatosZonarich, Mr. Freedenberg served as Deputy Secretary for Taxation with the Pennsylvania Department of Revenue, furnishing executive oversight to bureaus processing corporation tax reports, sales and use tax returns, personal income tax returns, inheritance tax returns, realty transfer tax statements and motor fuel tax reports. During his tenure with the Department, he also coordinated tax credit and tax-related programs with the Internal Revenue Service and the Commonwealth Departments of Community and Economic Development, Treasury, and the Auditor General. Mr. Freedenberg previously worked for the Internal Revenue Service in both the Examination Division and the Appeals Division, for AMP Incorporated/Tyco Electronics in its Tax Department, and for the Supreme Court of Pennsylvania.

Mr. Freedenberg has presented at regional seminars with the Pennsylvania Bar Association, Pennsylvania Institute of Certified Public Accountants, Tax Executives Institute, and Council on State Taxation.

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Bar and Court Admissions

- ▶ Supreme Court of Pennsylvania
- ▶ Supreme Court of Colorado
- ▶ U.S. Tax Court
- ▶ U.S. District Court, Middle District of Pennsylvania
- ▶ U.S. District Court, Eastern District of Pennsylvania

Education

- ▶ Villanova University School of Law, LL.M. in Taxation
- ▶ Temple University School of Law, J.D.
- ▶ Temple University, B.B.A. in Accounting

Associations

- ▶ Pennsylvania Bar Association Tax Section, former Vice Chair
- ▶ Pennsylvania Chamber of Business and Industry Tax Committee, former member
- ▶ Harrisburg Regional Chamber Tax Committee, former member

Publications

- ▶ Township's Business Tax Valid on Out-of-Town but Not Out-of-State Receipts, *Journal of MultiState Taxation and Incentives*, Vol. 15, No. 10 (February 2006).
- ▶ Canteen Corporation's Battle for the Remnants of Nonbusiness Income in Pennsylvania, *Journal of MultiState Taxation and Incentives*, Vol. 14, No. 6 (September 2004).
- ▶ Slicing Vapor: Pennsylvania High Court Upholds Application of Capital Stock and Franchise Tax, *Journal of MultiState Taxation and Incentives*, Vol. 13, No. 1 (March/April 2003).
- ▶ Pennsylvania Supreme Court Denies Unisys Paragraph (18) Factor Relief, *CCH State Tax Review*, Vol. 63, No. 46 (November 18, 2002).
- ▶ Pennsylvania Supreme Court Delivers Coup de Grace to Commonwealth's Manufacturing Exemption, *Journal of MultiState Taxation and Incentives*, Vol. 12, No. 1 (March/April 2002).
- ▶ Pennsylvania Bids Farewell to Nonbusiness Income, *CCH State Tax Review*, Vol. 62, No. 30 (July 23, 2001).
- ▶ Pennsylvania's (Other) Unconstitutional Capital Stock and Franchise Tax Exemption, *Tax Analysts State Tax Notes*, Vol. 19, No. 17 (October 23, 2000).
- ▶ Pennsylvania Personal Property Tax Stock Exclusion Severed; Capital Stock/Franchise Tax Manufacturing Exemption May Be Next, *CCH State Tax Review*, Vol. 61, No. 27 (July 5, 2000).
- ▶ Pennsylvania's Unconstitutional Sales Taxation of Computer Software, *CCH State Tax Review*, Vol. 61, No. 12 (March 20, 2000).
- ▶ Tax Turmoil in Pennsylvania: Two Court Cases (PPG and Unisys) May Have National Significance, *Journal of MultiState Taxation and Incentives*, Vol. 9, No. 7 (October 1999).

SkarlatosZonarich LLC has been recognized by Martindale-Hubbell with an "AV" rating, the highest rating awarded by this preeminent legal resource. The A rating is the highest available rating for skill level, while the V represents the highest available rating for ethics. All Martindale-Hubbell ratings are based on confidential, objective peer review.

SkarlatosZonarich LLC is recognized on the Central PA Magazine 2011 Hot List for "Best Professional Services."