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Samantha Heaton is a shareholder with Kulzer & DiPadova, P.A. She is admitted to the Bars of the State of New Jersey, The Commonwealth of Pennsylvania, and the State of Florida. Mrs. Heaton earned her J.D., summa cum laude, from Rutgers Law School, where she also received a Certificate in Corporate and Business Law and served as an Articles Editor for the Rutgers University Law Review. Mrs. Heaton earned her bachelor's degree from Rutgers University and earned her Masters (LL.M.) in Taxation from New York University School of Law.

Since obtaining her law degree in 2016, Mrs. Heaton has specialized in the areas of estate planning, estate and gift tax taxation, and estate administration in New Jersey, Pennsylvania, and Florida. Mrs. Heaton is the Secretary of the Board of Consultants of the New Jersey State Bar Association Real Property, Trust and Estate Law Section, and has been published in the newsletter of the Philadelphia Estate Planning Council for her article, *Decanting as an Estate Planning Tool under Pennsylvania Law* (Fall 2021, Vol. XXXI, No.1). She also frequently presents on, and provides education about, various estate planning and taxation topics for attorneys, accountants, students and the general public.