



## SARAH R. GERSTEN

### Background

Sarah R. Gersten is a charitable planning counsel in the Private Clients Group at Cummings & Lockwood, based in the firm's West Hartford office. Sarah joined the firm in 2026 and counsels high-net-worth individuals on sophisticated charitable giving strategies, including the structuring of donor-advised funds, private foundations, and complex planned giving vehicles. She also advises nonprofit organizations and private foundations on all aspects of tax-exempt and exempt organizations law, including formation, governance, compliance, and regulatory matters.

Prior to joining Cummings & Lockwood, Sarah focused her practice on representing tax-exempt organizations, with particular experience in federal tax compliance, IRS filings, and nonprofit governance. In addition to her legal practice, Sarah has hands-on leadership experience in the nonprofit sector. She has founded and led nonprofit organizations, including serving as the inaugural Executive Director and General Counsel of Last Prisoner Project, where she oversaw legal strategy, organizational governance, and programmatic development.

### Practice Areas

- Private Clients Group
- National Charitable Planning Group
- Philanthropic Giving
- Tax Controversy and Litigation

### Education

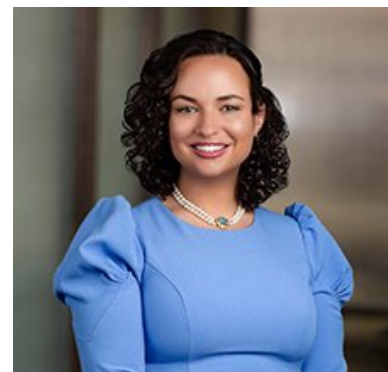
- Harvard Law School (J.D., 2016)
- Tulane University (B.A., *summa cum laude*, 2013)

### Bar Admissions

- Washington, DC, 2019
- Massachusetts, 2016

### Civic and Philanthropic Activity

- Last Prisoner Project, Board Member



**Sarah R. Gersten**

### Counsel

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# CUMMINGS & LOCKWOOD LLC

- Pickleball for Incarcerated Communities League (PICL), Co-founder and board member