ESTATE PLANNING
AND
WILL DRAFTING
IN NEW YORK

2019 Revision

EDITOR-IN-CHIEF

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Mr. Amoruso served on the Boards of Directors of Westchester County Bar Association, Visiting Nurse Service of Westchester, Hospice of Westchester and Past Chair of the WCBA Elder Law Committee and President of the Columbian Lawyers Association of Westchester County. He is a Founding Principal of ElderCounsel LLC, the premier elder law and special needs planning document drafting solution for attorneys.

KARIN J. BARKHORN, ESQ.

Karin Barkhorn is counsel to Bryan Cave Leighton Paisner LLP in New York City. She lectures on trusts and estates issues for the New York State Bar Association on topics such as "Litigation Involving Validity of Revocable Trusts," "Basic Will Drafting" and "Use of Trusts in Estate Planning." Ms. Barkhorn is a member of the New York City Bar Association and the American Bar Association. She is a graduate of Boston University Law School.

ALEXANDRA COPELL, ESQ.

Alexandra Copell is special counsel at Katten Muchin Rosenman LLP, concentrating in trusts and estates matters. Ms. Copell focuses primarily on sophisticated estate and tax planning for domestic and international individuals and families and the administration of complex estates and trusts. She also advises clients on the formation and compliance of charitable organizations and represents trusts companies on fiduciary matters. She received her B.A. from the University of Pennsylvania and her J.D. from the Benjamin N. Cardozo School of Law.

RONNI G. DAVIDOWITZ, ESQ.

Ronni G. Davidowitz is a partner at Katten Muchin Rosenman LLP and head of its New York Private Wealth practice. She is a fellow of the American College of Trust and Estate Counsel and is currently serving as State Chair for Downstate New York. Ms. Davidowitz concentrates her practice in trusts and estates law with a focus in private client services. She has extensive experience in complex estate and trust administration, including estate and gift tax audits and petitions and protests for redetermination of assessed deficiencies, basic to highly sophisticated pre- and post-mortem estate planning, contested and uncontested surrogate court matters, including probate disputes, judicial and informal fiduciary accountings. She is committed to developing strategies that respond to the constant changes in the tax structure and economic climate, including counseling on asset protection, business succession planning and intergenerational transfers. She also provides advice in the nonprofit sector to public charities and private foundations in tax planning.

Her clients include high-net-worth individuals and families, closely held businesses, entrepreneurs, artists and art collectors. In 2016, she was honored by the UJA-Federation of New York Lawyers Division for her contributions to the Trusts & Estates community and the community at large. She also has been honored by the Great Neck Center for the Visual and Performing Arts (now known as the Gold Coast Arts Center) for pro bono legal services provided to the Center, and by the South Brooklyn Legal Services for pro bono legal services provided to individuals infected with HIV and their families.

KARIN SLOAN DELANEY, ESQ.

Karin Sloan DeLaney is the founding member of Sloan DeLaney, P.C., located in Baldwinsville, New York, where she practices trusts and estates law and elder law. She received her B.A. at the State University of New York at Albany, her J.D. at Western New England College School of Law and her LL.M. in Taxation from Syracuse University College of Law. She is a member of the Central New York Estate Planning Council, the Onondaga County Bar Association and the New York State Bar Association and is a past president of the Central New York Women's Bar Association. She currently serves on the Board of Directors of the Central New York Community Foundation, Inc. and is active in many local charitable and civic groups. Ms. DeLaney is also a frequent lecturer and author on estate planning and elder law topics.

COURTNEY L. DELIA, ESQ.

Courtney DeLia focuses her practice on wills, trusts, estate planning and retirement planning. As an associate in the Firm's Trusts & Estates, Elder Law and Special Needs Practices, she regularly assists with estate and tax planning, probate avoidance strategies, advising fiduciaries on the administration and eventual settlement of trusts and estates, and drafting wills and revocable and irrevocable trusts. Recognizing their individual needs, Ms. DeLia helps guide clients through difficult conversations about end-of-life planning and how to best provide care for loved ones.

Ms. DeLia is a graduate of SUNY Cortland and received her law degree from the University of Connecticut School of Law, where she was a Notes and Comments Editor for the *Connecticut Insurance Law Journal.*

WILLIAM R. DUNLOP, ESQ.

William R. Dunlop is counsel to Schnader, Harrison, Segal & Lewis LLP. Mr. Dunlop received his undergraduate degree from St. John's University and his law degrees from St. John's and New York University Schools of Law. Mr. Dunlop has been an adjunct assistant professor and lecturer at the New York University School of Continuing Education and a lecturer at the New York University Institute on Federal Taxation, and the Practising Law Institute. He has acted as a mentor for the New York Law School Wills Clinic. Mr. Dunlop co-authored course material texts titled "Federal Estate and Gift Taxation" and "Preparation of the Federal Estate Tax Return," used by the New York University Institute on Federal Taxation and the New York State and New York County Bar Associations. A member of the American Bar Association's Real Property, Trust and Estate Law, and Tax Sections and the New York State Bar Association's Tax, Trusts and Estates Law, and Elder Law Sections, Mr. Dunlop lectures frequently on estate administration, estate and gift tax, generation-skipping transfer tax and estate planning. He has been selected to Super Lawyers, New York Metro edition for a number of years.

RALPH M. ENGEL, ESQ.

Ralph M. Engel is Senior Council and, until June 2019, was head of the New York Trusts, Estates and Wealth Preservation Group at the international law firm of Dentons. Prior to joining the firm, he was chairman of the Trusts and Estates Department at Rosen & Reade LLP, and, prior thereto, he ran the Trusts and Estates Department at Summit Rovins & Feldsman. Mr. Engel received both his undergraduate and law degrees from New York University. He was a consultant on *The New York Times Book of Personal Finance* and *The Lifetime Book of Money Management*, and has authored numerous articles on estate planning, which have appeared in various publications, including the *New York Law Journal*, *Trusts & Estates, The CPA Journal* and *Estate Planning*. A Fellow of the American College of Trust and Estate Counsel, Mr. Engel was chairman of the Trusts and Estates Committee of Lex Mundi, a worldwide association of leading law firms, and vice chairman of the Committee on Practice and Ethics of NYSBA's Trusts and Estates Law Section. He is a former director of the Estate Planning Council of Westchester County.

DOUGLAS H. EVANS, ESQ.

Douglas Evans is a former special counsel to the New York City firm of Sullivan & Cromwell, where his practice centered on trusts and estates law. He earned his J.D. from Cornell Law School and is admitted to practice in

New York and New Jersey. A member of NYSBA's Trusts and Estates Law Section, Mr. Evans is a former chair of that Section's Committee on Continuing Legal Education. He is also on that Section's Committee on Estate Litigation and Committee on Trust and Estate Administration. He is a member of the New York City Bar Association and has served on its Estate and Gift Tax Committee, Charitable Organizations Committee and Surrogate Courts Committee. In addition, Mr. Evans is a member of the American Bar Association, the New York County Lawyers' Association and the New Jersey State Bar Association, and is a Fellow of the American College of Trusts and Estates Counsel. He is a frequent writer and lecturer on topics relating to trusts and estates law and is editor-in-chief and co-author of the NYSBA handbook *Probate and Administration of New York Estates*.

ALBERT FEUER, ESQ.

Albert Feuer's law firm, The Law Offices of Albert Feuer, conducts a general civil practice oriented toward employee benefits, executive compensation, estate planning and administration, and taxation. He has represented and counseled public and privately held corporations, not-for-profit corporations, partnerships, single-employer and multi-employer employee benefit funds, individuals, and estates. Mr. Feuer is Chair of the Debtor Protections for Pension & Profit-Sharing Plan Benefits Committee and Vice-Chair of the Life Insurance and Employee Benefits Committee of the Trusts and Estates Law Section of the New York State Bar Association, an active member of the Employee Benefits Committee of the Tax Section of the New York State Bar Association, and a member of the Legal History Committee of the New York City Bar Association. He is a member of the New York, D.C., New Jersey, and Ohio Bars.

Mr. Feuer has lectured extensively for the New York State Bar Association and the New York City Bar Association on employee benefits, trusts and estates, and tax issues. He has written extensively on a variety of legal issues including *Tax-Efficient Charitable Giving of Savings or Retirement Benefits*, 49 Comp. Plan. J. 153 (Sept. 7, 2018); *Life Insurance and Retirement Plan Benefits: Are Your Clients Achieving Their Intended Goals?*, N.Y.St. B. J. 28 (March/April 2016); *When May an Agent Act on Behalf of an ERISA Plan Participant or Beneficiary?*, 41 J. Pension Plan. & Compliance 1 (Spring 2015); *Moving Back to the Future by Enhancing a Modest IRS Pilot-Compliance Program That Is Limited to Owner-Employee Plans and Foreign Deferred Compensation Plans*, 42 Comp. Plan. J. 223 (Nov. 7, 2014); and *When Do State Laws Determine ERISA Plan Benefit Rights?*, 47 J. Marshall L. Rev. 145 (Fall 2013).

Mr. Feuer holds a law degree from Yale Law School, a Ph.D. and two Masters' degrees from Columbia University, as well as a Bachelor's of Science degree from the Polytechnic Institute of Brooklyn, which is now known as the NYU Tandon School of Engineering.

MAGDALEN GAYNOR, ESQ.

Magdalen Gaynor's practice is in the area of estate planning and administration, and she maintains offices in White Plains and Manhattan. She is a graduate of Fordham University School of Law in New York and Simmons University in Boston.

Ms. Gaynor is an Honorary Member of the Executive Committee of the New York State Bar Association's Trusts and Estates Law Section, having served as chair and co-chair on several of its committees, edited the Section's quarterly newsletter for four years and in 2016 served as the Chair of the Section. She is a Fellow of the American College of Trust and Estate Counsel (ACTEC). She has been selected as a member of a group of New York Super Lawyers since 2007, and, since 2012, has also been included in top New York Metro Area Women Super Lawyers. She was chosen as a top Trusts and Estates Lawyer for Westchester County in 2007.

ERIC W. HAGER, ESQ.

Eric W. Hager is a partner at Davidson, Dawson & Clark LLP and is admitted to practice in the State of New York. Mr. Hager has been a source for *The New York Times* and *The Wall Street Journal* on estate tax matters, and he is listed in New York Super Lawyers. He is an active member of the bar, serving on the Trusts, Estates & Surrogate's Courts and the Estate and Gift Taxation Committees of the New York City Bar Association and in the Trusts and Estates Law Section of the New York State Bar Association. Mr. Hager received a B.A. from the University of Pennsylvania (1983), and an M.B.A. (1993) and J.D. (1996) from Fordham University.

HOWARD S. KROOKS, J.D., CELA, CAP

Howard S. Krooks, a partner of Elder Law Associates PA with offices throughout Southeast Florida, is admitted to practice law in New York (1990) and Florida (2004). Mr. Krooks is Of Counsel to Amoruso & Amoruso, LLP, in Rye Brook, New York.

Mr. Krooks splits his time between New York and Florida, where his professional practice is devoted to elder law and trusts and estates matters, including representing seniors and persons with special needs and their families in connection with asset preservation planning, supplemental needs trusts, Medicaid, Medicare, planning for disability, guardianship, wills, trusts and health care planning with advance directives.

Mr. Krooks is certified as an Elder Law Attorney by the National Elder Law Foundation and is a Past President of the National Academy of Elder Law Attorneys (NAELA). He is a Past Chair of the Elder Law Section of the New York State Bar Association (NYSBA), and currently serves as Secretary of the Florida Bar Elder Law Section. He was selected as a Florida Super Lawyer and a New York Super Lawyer every year since 2007. He was also named a Top 25 Westchester County Attorney (*New York Times* – Sept. 2012-2018). Mr. Krooks has a 10.0 (Excellent) rating from Avvo and is AV Preeminent® rated by Martindale-Hubbell.

Mr. Krooks received the 2006 Outstanding Achievement Award from the NY Chapter of NAELA for serving as Co-Chair of a Special Committee on Medicaid Legislation formed by the NYSBA Elder Law Section to oppose New York Governor George Pataki's budget bills containing numerous restrictive Medicaid eligibility provisions that, if enacted, would have severely impacted the frail elderly and disabled populations. He was also recognized for serving as Co-Chair of the NYSBA Elder Law Section Compact Working Group, which received national attention for developing alternative methods of financing long-term care. Additionally, Mr. Krooks served as Chair of a Special Committee created by the NYSBA Elder Law Section to address the Statewide Commission on Fiduciary Appointments formed by Chief Judge Judith Kaye.

Mr. Krooks co-authored the chapter, "Creative Advocacy in Guardianship Settings: Medicaid and Estate Planning Including Transfer of Assets, Supplemental Needs Trusts and Protection of Disabled Family Members" in *Guardianship Practice in New York State*, published by NYSBA. He is widely published on many elder law topics. A former Adjunct Assistant Professor at New York University's School of Continuing and Professional Studies, Mr. Krooks taught a course on Asset Protection Planning. He has also served as an instructor for the NY Certified Guardian & Court Evaluator Training program.

As a frequent lecturer, Mr. Krooks has addressed many organizations including NAELA, Stetson Special Needs Conference, ALI-ABA, ElderCounsel, WealthCounsel, the National Guardianship Association, the

Florida Bar Association, the Academy of Florida Elder Law Attorneys, the NYSBA, the Michigan Bar Association, the North Carolina Bar Association, the Association of the Bar of the City of New York, UJA Federation, the Hudson Valley Estate Planning Council, the Brooklyn Bar Association, the Nassau County Bar Association, the Queens County Bar Association, the Suffolk County Bar Association, the Westchester County Bar Association, Berkeley College, the United Federation of Teachers and the New York State United Teachers, among others. Mr. Krooks has been quoted in *The Wall Street Journal*, *The New York Times*, *Kiplinger's*, *USA Today*, *The New York Post*, *Newsday*, *The Journal News* and the *Boca Raton News*. He has appeared on PBS, the CBS Early Morning Show and elder law focused local cable television programs.

BARBARA L. MACGRADY, ESQ.

Barbara L. MacGrady is Counsel with Davidson, Dawson & Clark LLP, a Trusts & Estates boutique law firm located in Manhattan. Prior to joining the firm, she was with the trusts and estates department of Blank Rome LLP (formerly Tenzer Greenblatt in New York) and prior to that, she served as Law Clerk to the Hon. Kevin Nathaniel Fox, U.S. Magistrate Judge, Southern District of New York.

Ms. MacGrady graduated *cum laude* from Stony Brook University with a B.A. in Linguistics and she received her J.D. *cum laude* from Brooklyn Law School, where she was Editor-in-Chief of the *Journal of International Law.*

Ms. MacGrady has lectured before bar associations and other professional organizations and has written numerous articles for the New York Law Journal. She is a member of the Trusts and Estates Law Section of the New York State Bar Association, the Nassau County Bar Association, and the Nassau Estate Planning Council. She is also a member of the Board of Directors of the Alumni Association of Brooklyn Law School and of the Coalition of Women's Initiatives in Law.

DANA L. MARK, ESQ.

Dana L. Mark is a partner in the Private Client Services Practice in Smith, Gambrell & Russell's New York office. Ms. Mark focuses her practice on tax, estate and trust planning, charitable giving, and tax-exempt organizations. She has extensive experience involving sophisticated tax planning, the probate and administration of estates and trusts, qualified retirement plan assets and IRAs, and the preparation of pre- and post-nuptial agreements.

Ms. Mark advises executors and trustees in the administration of estates and trusts from the initial probate to the preparation of estate tax returns, fiduciary income tax returns, the preparation of accountings, and the settlement of the estate or trust. She also represents beneficiaries.

Ms. Mark has assisted families with the tax-efficient transfer of wealth, including planning matters involving the family businesses. She works closely with family advisors in designing and implementing succession plans. She also provides advice to charitable organizations and in connection with the establishment and operation of tax-exempt organizations.

Ms. Mark is a Fellow of the American College of Trust and Estate Counsel, a member of Attorneys for Family-Held Enterprises, and a member of the American Law Institute. She is also a member of the American Bar Association and its Section of Taxation and Section of Real Property, Probate and Trust Law; the New York State Bar Association and its Tax Section and Trusts and Estates Law Section; the City Bar, and the Society of Trust and Estate Practitioners (STEP).

ANNA VUYISWA MASILELA, ESQ.

Anna Vuyiswa Masilela is a legal assistant at the Law Offices of Albert Feuer. Anna has lectured on trusts and estates issues for the New York State Bar Association on topics such as "Beneficiary Designations." She formerly served on the New York City Bar Association Legal History Committee. She is a graduate of the New York University School of Law and Swarthmore College. Previously, Ms. Masilela worked at the Center for New York City Neighborhoods and Bedford-Stuyvesant Community Legal Services (now part of Brooklyn Legal Services).

JONATHAN P. MCSHERRY, ESQ., CPA

Jonathan McSherry serves as special counsel at the law firm of Costello, Cooney & Fearon, PLLC, in Syracuse, New York, where he practices primarily in the fields of trusts and estates law, elder law and tax law. He is also a Certified Public Accountant. Mr. McSherry is a member of the Central New York Estate Planning Council, New York State Bar Association and Onondaga County Bar Association. He has written and lectured on various trusts and estates and elder law issues, including retirement accounts, trusts, special needs planning, powers of attorney, the marital deduction and credit shelter planning. Mr. McSherry received his bachelor's degree from Syracuse University and his law degree from the University of San Diego School of Law.

KIMBERLY N. ROTHMAN, ESQ.

Kimberly N. Rothman is a member of Bousquet Holstein PLLC, and she lives and works in Ithaca, New York, where she focuses her practice on estate planning and administration. Ms. Rothman is a graduate of Cornell University and Harvard Law School. She is a founding member of the Finger Lakes Chapter of the Women's Bar Association of the State of New York as well as a member of NYSBA's Trusts and Estates Law Section and the Tompkins County Bar Association.

PATRICIA J. SHEVY, ESQ.

Patricia J. Shevy is the founder of The Shevy Law Firm, LLC, of Albany, New York. Ms. Shevy focuses her practice exclusively in the areas of estate planning and administration, elder law/special needs planning and business succession planning. She is an active member of the New York State Bar Association's Trusts and Estates Law Section (Chair of the Continuing Legal Education Committee and former Chair and active member of the Life Insurance and Employee Benefits Committee) and Elder Law and Special Needs Section (Co-Editor of the *Elder and Special Needs Law Journal*). Ms. Shevy is also a member of the Association's Continuing Legal Education Committee. She is a member of the Albany County Bar Association and National Academy of Elder Law Attorneys.

Ms. Shevy earned a Bachelor of Science in Management-Finance from Rensselaer Polytechnic Institute. Thereafter, she received her Juris Doctor, *cum laude*, from Albany Law School of Union University in 1997, where she was a member of the Justinian Society. Ms. Shevy was honored by the New York State Board of Law Examiners with the opportunity to teach all attorneys applying for admission to practice the basics of powers of attorney, health care proxies, and trusts. She also regularly lectures and writes for continuing legal education programs offered by the New York State Bar Association.