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EDITOR-IN-CHIEF GARY R. MUND, ESQ.

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EDITOR-IN-CHIEF GARY R. MUND, ESQ.

Gary R. Mund currently maintains his law practice in Manhattan, focusing on trusts, estates, and Surrogate's Court litigation. He was formerly the miscellaneous clerk for the Kings County Surrogate's Court in Brooklyn, and retired from the Unified Court System in 2010, having held various law titles in the Surrogate's Courts for 30 years.

After earning his J.D. from New York Law School, Mr. Mund was in private practice and then served as a court attorney for the New York County Surrogate's Court and court attorney/referee, probate clerk, and miscellaneous clerk for the Kings County Surrogate's Court until his Court System retirement. He has served as an adjunct professor at Baruch College of the City University of New York and Marymount Manhattan College and visiting professor at C.U.N.Y. Law School, and has mentored students enrolled in internship programs at Brooklyn and Cardozo Law Schools. He is admitted to the state and local bars of New York, New Jersey, Florida, and the District of Columbia, the U.S. District Courts for the Southern and Eastern Districts of New York and the District of New Jersey, and the United States Supreme Court.

Mr. Mund is a member of the New York State Bar Association and its Trusts and Estates Law, Elder Law and Special Needs, and Senior Lawyers Sections. He also serves on the State Bar's Committee on Communications and Publications and Committee on Lawyers in Transition. He is a past second district representative on the Trusts and Estates Law Section's Executive Committee, and currently co-chairs the Section's Committee on Technology. He served as program chair for *The Insider's Guide to the Surrogate's Court*, and lectures for various bar associations and other organizations on a regular basis. His publication credits include Cox-Arenson-Medina, *New York Civil Practice* (Matthew Bender, New York), *Administration of Decedents' Estates and Related Surrogate's Court Proceedings* (NYSBA), and *Trusts and Estates Law Section Newsletter* (NYSBA). Mr. Mund is the current Editor-in-Chief of *Probate and Administration of New York Estates*.

Mr. Mund also helped develop and continues to revise and update the New York State Bar Association's Surrogate's Court Forms, a computer program now used by attorneys throughout the State of New York, which is designed to assist in and automate the preparation of many Surrogate's Court and related documents.

ABOUT THE AUTHORS

ARLENE HARRIS, ESQ.

Arlene Harris (d. 2018) was Senior Counsel to Arnold & Porter Kaye Scholer and was a member of the Private Clients Department and resident in the firm's New York office. She practiced for more than 40 years and focused on estate and trust litigation, and also practiced in the area of estate and trust planning, probate and administration of estates and trusts, and pre- and post-nuptial agreements.

Ms. Harris was a Fellow of The American College of Trust and Estate Counsel, the former Chair of the Executive Committee of the Trusts and Estates Law Section of the New York State Bar Association, and the former Chair and member of the OCA Advisory Committee on the Surrogate's Courts. She was also a former member of the Surrogate's Court Committee of the City Bar Association, the International Academy of Estate and Trust Law, the New York City Estate Planning Council, and the UJA-Federation Trusts & Estates Specialty Group, which she also chaired. She lectured frequently and was an adjunct professor of law at St. John's University School of Law. She was the former Chief Law Assistant of the New York County Surrogate's Court, and a former Assistant Attorney General of the New York State Department of Law.

SHIFRA HERZBERG, ESQ.

Shifra Herzberg is special counsel at Stroock & Stroock & Lavan LLP. She focuses her practice on estate planning and estate administration for high net worth individuals. Ms. Herzberg provides advice in planning, implementing, and administering tax-efficient wealth transfer, business succession, and charitable strategies consistent with the family's goals and values. She also provides advice with respect to prenuptial and post-nuptial agreements. Her practice includes planning for U.S. and non-U.S. citizens and residents. Ms. Herzberg has advised on the formation and administration of private foundations and charitable trusts. She received her Juris Doctor degree from Benjamin N. Cardozo School of Law and her Master of Laws (LL.M.) in Taxation from New York University.

LINDA B. HIRSCHSON, ESQ.

Linda B. Hirschson is a shareholder at Greenberg Traurig LLP and chair of the firm's New York Estate Planning Group. She focuses her practice on virtually all aspects of estate planning and administration and is a past member of the Board of Regents of the American College of Trust and Estate Counsel (ACTEC). Ms. Hirschson develops estate plans

for high net worth individuals, enabling them to dispose of their assets during life and at death in a manner that meets their personal goals and is as tax-efficient as possible. In the course of doing so, she helps form and administer private foundations and charitable trusts. Ms. Hirschson also is experienced in probate litigation and has authored numerous articles and lectured frequently on estate planning, income taxation and a range of other related topics.

PROFESSOR WILLIAM P. LAPIANA

William P. LaPiana is Academic Dean and Rita and Joseph Solomon Professor of Wills, Trusts, and Estates and Director of Estate Planning, Graduate Tax Program, at New York Law School. Professor LaPiana holds both a Ph.D. in History and a J.D. from Harvard, where he also received his B.A. and an M.A. After graduating from Harvard Law School in 1978, he spent four years as an associate at Davis Polk & Wardwell in New York. In 1987, after four years at the University of Pittsburgh Law School, he joined the faculty at New York Law School.

Professor LaPiana has been active with the trusts and estates sections of both the New York State and the American Bar Associations, and is an academic fellow of the American College of Trust and Estate Counsel, serving on its Committees on State Laws and Legal Education and served as co-chair of the latter. He is also a member of the American Law Institute and served on the Members Consultative Groups for the Restatements (Third) of Trusts and of Property (Donative Transfers). Since 2009, he has been a member of the Office of Court Administration Surrogate's Court Committee and has served on the New York City Bar Associations Surrogate's Court and Trusts and Estate Committee.

IAN W. MACLEAN, ESQ.

Ian W. MacLean is a trusts and estates litigator. He counsels, represents and litigates for beneficiaries and fiduciaries in both contested and uncontested estate and trust matters, including all manner of proceedings in the New York State Surrogate's Court—probate, administration, discovery, asset turnover, real property, accountings, fiduciary responsibility and liability issues, and fiduciary taxation—and handles fiduciary tax audits before the IRS and the New York State Department of Financial Services. Mr. MacLean also has substantial experience resolving estate and trust controversies through negotiation and settlement, when litigation solutions are not productive or economically practical.

Mr. MacLean, who has been practicing law for over 25 years, is rated AV-preeminent by Martindale-Hubbell Peer Review, peer-elected to Metro N.Y.C. Super Lawyers as a trusts and estates litigator and rated 10/10 on AVVO. A *magna cum laude* graduate of St. Lawrence University, Mr. MacLean earned a J.D. *cum laude* from New York Law School and an LL.M. in taxation from New York University School of Law.

Mr. MacLean is Secretary of the Sections Caucus and a Section Delegate to the House of Delegates of the NYSBA and an active member of the Executive Committee of the NYSBA Trusts & Estates Law Section, a member of the Westchester County Bar Association and a former member of the NYCBA Committee on Trusts, Estates & Surrogates Courts. He is a former co-chair or chair of several Trusts & Estates Law Section committees and lobbied for three years in Albany on behalf of the Trusts & Estates Law Section for the passage of bills relevant to trusts and estates laws of New York State. Mr. MacLean writes and lectures regularly for NYSBA and other organizations on a wide range of trusts and estates topics.

MICHAEL E. O'CONNOR, ESQ.

Michael O'Connor is of counsel to Costello Cooney & Fearon PLLC in Syracuse. He graduated from State University of New York at Buffalo (B.A., 1970) and Syracuse University College of Law (JD, 1974). He is a fellow of the American College of Trust and Estate Counsel (ACTEC) and its past state chairman. He is a member of the New York State Bar Association and is past chair of its Trust & Estates Section. He has also acted as chairman of Elder Law Section, been a member of the House of Delegates, served as chairman of the Committee on Continuing Legal Education of the New York State Bar Association. He has been selected by Best Lawyers and Super Lawyers for many years and was recently selected Lawyer of the Year in Trusts and Estates. He is included in Who's Who in American Law and Who's Who in America.

He is currently an adjunct professor at Cornell University School of Law, teaching a workshop/course in Estate Planning. He has been an adjunct professor of taxation in the Syracuse University School of Law master's program. He has acted as chairman of state-wide New York State Bar Association continuing education programs for attorneys on contested estates and fiduciary income taxation. He has been moderator and lecturer on New York State Bar Association programs on will drafting, use of trusts in nursing home planning, estate settlement, valuation of business interests, estate problems in real property titles, business inter-

ests, fiduciary income tax, generation skipping tax, use of trusts and gifts in estate planning and numerous other topics.

Mr. O'Connor has spoken, moderated and written for programs sponsored by the New York Society of CPAs, Central New York CPA Club, National Business Institute, Estate Planning Council of CNY, Estate Planning Council of the Capital District and Association of Real Estate Appraisers. He has authored articles including "US Savings Bonds in the Estate," "Generation Skipping Tax-Questions and Answers for the Estate Planner" and "There's a Reason It's a POWER of Attorney" (New York State Bar Journal). He is a contributing author to Warrens Heaton on New York Estate Practice and has authored numerous statutory commentaries for LexisNexis Publishing. He is the author of a document assembly program for lawyers for Lexis Nexis and the New York State Bar Association.

As a member of the Onondaga County Bar Association, Mr. O'Connor has chaired its committee on estates and surrogates court and been a member of its board of directors. He is a member and past president of The Central New York Estate Planning Council. He is also a director of the Syracuse University Tax Institute. Additionally, he is past board chair of the Central New York Community Foundation and Aurora of CNY, Inc. Mr. O'Connor has participated in numerous community educational programs, TV and radio broadcast programs on estate planning issues as well as written for local publications on the subject.

RAYMOND M. PLANELL, ESQ.

Raymond Planell is of Counsel at Bleakley, Platt & Schmidt, in White Plains, New York. He is a former member of the firm's Executive Committee and former head of the Trusts and Estates Practice Group. His practice includes trusts, estate, and tax matters, and issues related to the organization and governance of charitable entities and not-for-profit organizations, particularly cemetary corporations.

Mr. Planell is a former Adjunct Professor at Pace University in Estate Planning and has been a frequent lecturer at bar associations, business groups and charitable organizations. Mr. Planell received his undergraduate and law degrees from the University of Notre Dame and his LL.M. in Taxation from New York University.

ROBERT S. REYNOLDS, ESQ.

Robert S. Reynolds is the Chair of the Estate Planning and Administration Practice Group and a partner in the Federal and State Taxation Practice Group. Mr. Reynolds drafts estate planning documents including

wills, trusts, retirement plan and insurance beneficiary designations, powers of attorney, health care proxies, and living wills, with a focus on income, gift, estate, and generation-skipping transfer taxes. He represents individual and corporate fiduciaries and family members in Surrogate's (probate) Court and supervises all aspects of estate and trust administration. He also represents taxpayers before the United States Tax Court, Internal Revenue Service and New York State Department of Taxation and Finance.

Mr. Reynolds is admitted to practice law in New York State and before the United States Tax Court and the United States District Court for the Northern District of New York. He is a member of the Albany County Bar Association and the New York State Bar Association (Trusts and Estates Section, Taxation Committee) and a Fellow of The New York Bar Foundation. Mr. Reynolds is active with the Community Foundation for the Greater Capital Region (Board member, Finance Committee, and Chair of the Professional Advisors Council). He is a member, former Director, and Past President (2010-2011) of the Estate Planning Council of Eastern New York and a member of the Siena College Saints Alive! Advisory Council. Mr. Reynolds is a Director and former President (2016-2020) of the Bethlehem Basketball Club, a Director of the Bethlehem Girls Basketball Club, and has coached youth basketball, soccer, and baseball.

Mr. Reynolds received his Bachelor of Science in Finance degree from Siena College in 1993. He earned his Juris Doctor degree from Albany Law School in 1996 and his Master of Laws (LL.M.) in Taxation from Georgetown University Law Center while he was serving as an attorney advisor to the Hon. Daniel J. Dinan at the United States Tax Court in Washington, D.C.

CHARLES T. SCOTT, ESQ.

Charles T. Scott is a member of Greenfield Stein & Senior, LLP. The focus of his practice is trusts and estates litigation, with a particular emphasis on fiduciary accounting and complex issues related to the administration of trusts and estates.

From 1988 to 2010, he served as Court Attorney Referee and later, Chief Clerk of the Westchester County Surrogate's Court. Mr. Scott presently serves on the Executive Committee of the New York State Bar Association, Trusts and Estates Law Section, and was recently Chair of the Section's Estate Litigation Committee. He is also a member of the Surrogate's Court Advisory Committee to the Chief Administrative Judge of

the Courts of the State of New York, where he is instrumental in formulating trusts and estates law and procedure in New York State. Mr. Scott is a frequent panelist and lecturer delivering programs on topics related to estate practice and estate litigation to a variety of organizations, including the New York State Judicial Institute, the New York State Bar Association, the New York State Society of Certified Public Accountants, the Surrogate's Association, county and local bar associations and other government, business, professional and civic organizations.

RICHARD M. STORTO, ESQ.

Richard M. Storto is a partner at Melvin & Melvin, PLLC. As head of the Melvin & Melvin trusts and estates department, he plans and administers estates, performs complementary business, tax, and real estate services, and litigates trust and estate matters, such as will contests, contested fiduciary accountings and abuse of fiduciary powers.

Mr. Storto has formed a trust company in Florida for Irving Bank Corporation, and served as counsel to the Trust Department of The Merchants National Bank & Trust Company of Syracuse and its successor, OnBank & Trust Co., advising it in all matters including litigation. He has also served as general counsel for Cicero Bank. In 2002, Mr. Storto was elected a Fellow of The American College of Trust and Estate Counsel.

MARCELINE B. TEMPESTA, ESQ.

Marceline B. Tempesta is special counsel in the New York office of Milbank, Tweed, Hadley & McCloy and a member of the firm's Trusts & Estates Group. Ms. Tempesta's practice focuses on the representation of individuals and families with respect to complex estate planning (including gift, estate, generation-skipping transfer tax and philanthropic planning) and the representation of tax-exempt organizations. She advises individuals and their families with respect to a variety of domestic and international estate and charitable planning matters and represents owners of closely held business, hedge fund and private equity fund managers, and other wealthy individuals (both domestic and foreign). Her practice also includes the formation and representation of charitable trusts, public charities and private foundations, including with regard to compliance with state and federal tax laws and complex philanthropic joint ventures. Ms. Tempesta also has experience with premarital planning, estate litigation and estate administration.

Ms. Tempesta is a member of the New York City Bar Association, where she has served on the Trusts, Estates and Surrogate's Courts Com-

mittee and currently serves on the Non-Profit Organization Committee, and the American Bar Association, where she serves on the Exempt Organizations Committee. She graduated *cum laude* and with departmental honors from Northwestern University. She received a J.D. *cum laude* from Cornell University Law School, and while there she served as the university's judicial codes counselor and as articles editor of the *Cornell Law Review*.

SHARON L. WICK, ESQ.

Sharon L. Wick is a partner at Phillips Lytle, LLP, where she is the Family Wealth Planning Practice Group leader and focuses on the areas of trust and estate administration, estate planning, estate and gift taxation and elder law. Areas of estate planning experience include wills, a variety of trust vehicles and planning for retirement benefits. Ms. Wick is also experienced in a variety of charitable giving techniques. She is a member of the Executive Committee of the Trusts and Estates Law Section of the New York State Bar Association and a Fellow in the American College of Trust and Estate Counsel. In addition, Ms. Wick is a frequent presenter on trust and estate-related topics for a variety of audiences.

DANIELLA WITTENBERG, ESQ.

Daniella Wittenberg is a Senior Associate in the Private Clients Service Group of Arnold & Porter Kaye Scholer, LLP and is resident in the firm's New York office. Ms. Wittenberg's practice focuses on contested trust and estate matters, including trust litigation, construction proceedings and will contests. Her practice also focuses on domestic estate and trust planning and administration. Ms. Wittenberg received her Juris Doctor from Harvard Law School.