ESTATE PLANNING
AND
WILL DRAFTING
IN NEW YORK

2022 Revision

EDITOR-IN-CHIEF

MICHAEL E. O'CONNOR, ESQ.

We consider the publication of any NYSBA practice book as the beginning of a dialogue with our readers. Periodic updates to this book will give us the opportunity to incorporate your suggestions regarding additions or corrections. Please send your comments to: Publications Director, New York State Bar Association, One Elk Street, Albany, NY 12207 or publications@nysba.org.

ISBN: 978-1-57969-192-9
Book Product Number: 409522
2022 Revision Product Number: 509522
SKU: 4104095002201

TABLE OF CONTENTS

Chapter 13 Practice Development and Ethical Issues

Ralph M. Engel, Esq.

Updated by Patricia Shevy, Esq.

DETAILED TABLE OF CONTENTS

EDITOR-IN-CHIEF

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 interests, 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.

ABOUT THE AUTHORS

CORA A. ALSANTE, ESQ.

Cora A. Alsante is the Leader of the Elder Law & Special Needs Practice and a partner in the Tax and Trusts & Estates Practices. She is also a member of the Firm's Executive Committee. Ms. Alsante focuses her practice on estate planning, trusts, planning for the elderly and disabled, and estate and trust administration. She represents individuals and numerous assisted living and skilled nursing facilities.

Ms. Alsante frequently lectures for organizations such as the New York State Bar Association, Onondaga County Bar Association, Special Needs Alliance and Alzheimer's Association on topics including guardianships, supplemental needs trusts, estate planning, planning for the elderly and disabled, and estate and trust administration.

Ms. Alsante was instrumental in creating and establishing the Loretto Foundation Community Trust, a pooled supplemental trust, which benefits many seniors and disabled individuals in the community.

Ms. Alsante was named one of the "Top 25 Female Upstate New York Super Lawyers" for 2011, 2013, and 2020 and was selected as a Best Lawyers in America "Lawyer of the Year" in the area of "Litigation-Trusts and Estates," in Syracuse, NY, for 2015, 2017, 2019, and 2021.

MICHAEL J. AMORUSO, ESQ.

Michael J. Amoruso concentrates his practice on Elder Law, Asset Preservation, Comprehensive Estate Planning, Estate Administration and Guardianship. He was chosen as a 2010-2022 New York Metro Super Lawyer for Elder Law. From 2011-2022 he was named one of the Top 25 Westchester and Top 100 New York Super Lawyers among all practice areas and was featured by Super Lawyers Magazine in 2013. He also appears in the *U.S. News & World Report* 2020 Best Lawyers in America for Elder Law.

In December 2016, 23 years of advocacy by Mr. Amoruso culminated in the passage of the Special Needs Trust Fairness act, finally granting disabled individuals, like himself, the right to establish their own special needs trusts without relying on their parents, grandparents or a court. In 2017, Mr. Amoruso was featured in a *Westchester Business Journal* online article entitled "Sight-Impaired lawyer uses personal experience to advocate for the disabled." In 2009, he received a U.S. Congressional Proclamation for his work in Elder Law and Special Needs Law.

Mr. Amoruso is Past President of the National Academy of Elder Law Attorneys (NAELA) and in 2017 was elected to the NAELA Council of Advanced Practitioners. In April, 2016, Mr. Amoruso was named as a NAELA Fellow in recognition of his outstanding leadership and exceptional commitment to addressing the challenges faced by the Elderly and those with Special Needs. He was the 2014 recipient of the NAELA Theresa Foundation Award for his dedication to those with Special Needs and received the 2013 NAELA President's Recognition Award and the 2010 NAELA Outstanding New York Chapter Member Award. He also served as President of the New York Chapter of NAELA.

He is Past Chair of the New York State Bar Association Elder Law Section, a member of the Executive Committee and former Chair of the Legislation Committee and the Estate & Tax Planning Committee. He received the prestigious 2018 NYSBA Elder Law Section Award for his efforts in furtherance of the rights of the Elderly and Persons with Disabilities, the 2010 NYSBA Elder Law Section Award as a principal drafter of NYSBA's significant amendments to the 2009 Power of Attorney statute and the 2007 NYSBA Elder Law Section Award for work as a principal drafter of the New York State Compact for Long Term Care—a bill that offers an alternative to Medicaid coverage for long term care services. From 2011-2019, he received an AV Preeminent Peer Review Rating by Martindale-Hubbell—the highest possible rating for both legal ability and ethical standards.

Mr. Amoruso is a nationally published author and frequent lecturer for the New York State Bar Association, the National Academy of Elder Law Attorneys, National Association of Estate Planners and Councils, Stetson Law National Supplemental Needs Trust Conference, WealthCounsel LLC and ElderCounsel LLC, the Westchester Business Journal and Generations. He is a frequent source of quotes and opinions by local press and

The Wall Street Journal, The New York Times, Los Angeles Times, Money Magazine, Kiplinger, Reuters, New York Law Journal, AARP, Money, bankrate.com, and *Jewish World Review*. Mr. Amoruso hosts the weekly "Eldercare on the Air™" radio show on 107.1 FM "The Peak."

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

Most important, however, Mr. Amoruso is the doting father of two beautiful daughters and husband to his incredible and loving wife and law partner, Sreelekha.

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 offers sophisticated estate and tax planning for domestic and international individuals and families in the United States and around the world, as well as 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 past 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 serves as its Compliance Officer. Ms. DeLaney is active in many local charitable and civic groups and is 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.

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, and an active member of Employee Benefits Committee of the Labor and Employment Law Section of the New York State 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 *IRS Guidance About the SECURE Act's Beneficiary Provisions Requires Revision*, 49 Comp. Plan. J. No. 5, 78 (May 7, 2021), https://ssrn.com/abstract=3844077, *Ethics, Earnings, and ERISA: Ethical-Factor Investing of Savings and Retirement Benefits*, NYU Rev. Employee Benefits and Exec. Comp. 6-1 (2020) http://ssrn.com/abstract=3740364, *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.

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

Howard S. Krooks, a member of Cozen O'Connor, which has more than 800 attorneys in 31 cities across two continents, is admitted to practice law in New York (1990) and Florida (2004). Mr. Krooks's professional practice is devoted to elder law and trusts and estates matters, including representing seniors and people with special needs and their families in connection with asset preservation planning, supplemental needs trusts, Medicaid, Medicare, planning for disability, guardianship, wills, trusts and healthcare 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, 2013–2014), a past president of the New York Chapter of NAELA and currently serves on the Executive Council of the Florida Bar Elder Law Section as the Chair-Elect (2021–2022). He is a past Chair of the Elder Law Section of the New York State Bar Association (NYSBA, 2004–2005), and served on the Executive Committee as past Chair. He also currently serves on the Board of Trustees of the NAELA Foundation. In 2010, he received the "Member of the Year" award from the Florida Bar Elder Law Section.

Mr. Krooks has been consistently selected as a Florida Super Lawyer and a New York Super Lawyer, named a Top 25 Westchester County Attorney, has a 10.0 (Excellent) rating from Avvo and is AV Preeminent® rated by Martindale-Hubbell, a testament to the fact that Mr. Krooks' peers rank him at the highest level of professional excellence.

Mr. Krooks received the 2006 Outstanding Achievement Award from the N.Y. Chapter of NAELA for serving as co-chair of a Special Committee on Medicaid Legislation formed by the NYSBA Elder Law Section to oppose N.Y. Governor George Pataki's budget bills containing numerous restrictive Medicaid eligibility provisions that, if enacted, would severely impact the frail elderly and disabled populations. He also was 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 Justice 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," included in *Guardianship Practice in New York State*, published by NYSBA. He is widely published on many elder law topics.

Mr. Krooks is a founding principal of ElderCounsel LLC, the premier elder law and special needs planning document drafting solution for attorneys.

As a frequent lecturer, Mr. Krooks has addressed many organizations including Barron's, NAELA, Stetson Special Needs Conference, ALI-ABA, WealthCounsel, ElderCounsel, the National Guardianship Association, the Florida Bar Association, the Academy of Florida Elder Law Attorneys, the NYSBA, the Alaska Bar Association, the Michigan Bar Association, the North Carolina Bar Association, the Pennsylvania Bar Association, the Utah Bar Association, the Washington Bar Association, the Texas Chapter of NAELA, the Association of the Bar of the City of New York, UJA Federation, the Brooklyn Bar Association, the Nassau County Bar Association, the Richmond County Bar Association, the Suffolk County Bar Association, the Westchester County Bar Association, the Boca Raton Estate Planning Council, the Hudson Valley Estate Planning Council, the Rochester Estate Planning Council, Berkeley College, the United Federation of Teachers, the New York State United Teachers, and the New York State Civil Service Employees' Association.

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*, WPTV Channel 5 in West Palm Beach and WPIX Channel 11, elder law-focused local cable television programs and internet TV programs.

For more information about Mr. Krooks and Cozen O'Connor, please visit www.cozen.com or call 1-800-523-2900 or 561-750-3850.

KATIE LYNAGH, ESQ.

Katie Lynagh is a trusts and estates attorney at Milbank LLP in New York, New York, where she focuses her practice on trust and estate planning and administration for individuals, families and fiduciaries. She advises individuals and their families on domestic and international estate planning, including gift, estate, and generation-skipping transfer tax planning. Her practice also includes advising clients on complex issues of income tax planning and philanthropic giving.

Ms. Lynagh earned her J.D. from the New York University School of Law. Ms. Lynagh is currently the Co-Chair of the Estate and Trust Administration Committee of the Trusts and Estates Law Section of the New York State Bar Association and previously served as the Vice-Chair of the Section's Legislation and Governmental Relations Committee.

Ms. Lynagh has lectured on estate planning and administration topics, including for the American Law Institute, the New York State Bar Association, the UK/CLE Annual Midwest-Midsouth Estate Planning Institute, and the American College of Trust and Estate Counsel. She is the author of articles in the tax and estate planning area for the Bloomberg BNA Estates, Gifts & Trusts Journal, the Trusts and Estates Law Section Journal of the New York State Bar Association, the Leimberg Information Services, Inc. Estate Planning Newsletter, and the *New York Law Journal*.

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 County 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.

ANNA VUYISWA MASILELA, ESQ.

Anna Vuyiswa Masilela is a partner at the Broolyn law firm of Schotter, Millican, Sinaniyeva & Masilela, LLP, which represents those seeking workers compensation. Ms. Masilela has lectured on trusts and estates issues for the New York State Bar Association on topics such as "Beneficiary Designations" and is an active member of the NYSBA Trusts and

Estates Section. 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. Prior to practicing law, Ms. Masilela worked on social justice issues 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 counsel at the law firm of Barclay Damon LLP 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 Estate Planning Council of Central New York, 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, Medicaid 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 (current Secretary and former Chair of the Continuing Legal Education Committee) and Elder Law and Special Needs Section (Co-Chair of the Estates, Trusts and Tax Issues Committee and former 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.