# Estate Planning AND WILL DRAFTING IN NEW YORK

EDITOR-IN-CHIEF

MICHAEL E. O'CONNOR, Esq.



# ESTATE PLANNING AND WILL DRAFTING IN NEW YORK

# 2025 Revision

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MICHAEL E. O'CONNOR, ESQ.

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ISBN: 978-1-56969-372-5

Book Product Number: 409525E

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Mr. Feuer has published in a variety of publications, including law journals, the NYSBA *Journal*, NYSBA Section publications, and Bloomberg publications. His most recent publications include: (1) *A Brief Introduction to the Equity for Surviving Spouses Act (ESSA)*, NYSBA Labor and Employment Journal (2023, v. 47, no.1), <a href="https://ssm.com/abstract=4483506">https://ssm.com/abstract=4483506</a>; (2) *An Opportunity to Redesign the SECURE Act 2.0*, 51 Tax Mgmt. Comp. Plan. J. 4 (Apr. 7, 2023), 64 Tax Mgmt. Memo. No. 9 (April 24, 2023), <a href="https://ssm.com/abstract=4417514">https://ssm.com/abstract=4417514</a>; (3) *What is Complete Estate Planning for a Proprietor's 401(k) Plan Benefits?*, 55 NYSBA Trusts & Estates J. 4 (2022), <a href="https://ssm.com/abstract=4304524">https://ssm.com/abstract=4304524</a>; and (4) *Ethics, Earnings, and ERISA: Ethical-Factor Investing of Savings and Retirement Benefits*, NYU Rev. Employee Benefits and Exec. Comp. 6-1 (2020), <a href="https://ssm.com/abstract=3740364">https://ssm.com/abstract=3740364</a>.

Mr. Feuer is Vice-Chair of the Life Insurance and Employee Benefits Committee of the Trusts & Estates Law Section of the New York State Bar Association, and Chair of the Equity for Surviving Spouses Act subcommittee and the Voluntary Administration subcommittee of that committee.

### AVIGAIL GOLDGLANCZ, ESQ.

Avigail Goldglancz is a Trusts & Estates attorney at Pillsbury Winthrop Shaw Pittman with more than a decade of experience. She focuses her practice on estate and tax planning, including estate succession, gift and generation skipping transfers, charitable giving and international tax advice, and planning for cross-border investments, wealth transfer and asset protection, estate and trust administration, and estate and probate litigation.

Her practice also focuses on tax optimization strategies designed specifically for founders, investors and executives, including strategies to minimize capital gains tax, state taxes and estate taxes, and to protect her client's assets. Ms. Goldglancz has been recognized by Best Lawyers as One to Watch since 2021. She is editor-in-chief of the Trusts & Estates Law Section Journal of the New York State Bar Association, and is admitted to practice law in New York, New Jersey and Texas.

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

Howard S. Krooks, a member of Cozen O'Connor, with more than 925 attorneys practicing internationally in 32 cities across North America and Europe, is admitted to practice law in New York (1990), Florida (2004), and Pennsylvania (2022). 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 a past chair of the Florida Bar Elder Law Section (2022–2023). He is a past Chair of the Elder Law Section of the New York State Bar Association (NYSBA, 2004–2005), and serves 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 then N.Y. Gov. 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, U.S. News & World Report, 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 <a href="https://www.cozen.com">www.cozen.com</a> 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 and the Nassau County Estate Planning Council. She is also a member of the Board of Directors of the National Foundation for Human Potential and a former 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 is a partner 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 Chair) and Elder Law and Special Needs Section (former Co-Editor of the *Elder and Special Needs Law Journal*). Ms. Shevy is also the Chair of the Association's Continuing Legal Education Committee. She is a member of the Albany County Bar Association and the American College of Trust and Estate Counsel.

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.

### COURTNEY L. TROYANOVYCH, ESQ.

Courtney Troyanovych 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. Troyanovych helps guide clients through difficult conversations about end-of-life planning and how to best provide care for loved ones.

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Ms. Troyanovych 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*.