Andrew S. Katzenberg

Of Counsel
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Andrew S. Katzenberg focuses on wealth transfer planning and preservation, multi-generational planning, estate and trust administration, nonprofit and tax-exempt organizations, and charitable giving. Among his high-net-worth clients are hedge fund and private equity managers, business owners, art dealers and athletes.

- Trusts and Estates
- Tax

He also represents clients in forming and managing nonprofit and tax-exempt organizations (including public charities, private foundations and private operating foundations) and acquiring and retaining their tax-exempt status.

Andrew has authored numerous articles related to his field and is a frequent contributor to the New York State Bar Association's Trusts and Estates Law Section Newsletter. He is also a nationally recognized lecturer, a Fellow of the American College of Trusts and Estates Counsel (ACTEC) and AV Preeminent rated attorney by Martindale-Hubbell.

In addition to his regular practice, he actively engages in pro bono work and has been recognized for his contributions by the New York Legal Assistance Group (NYLAG) and the New York City Family Court Volunteer Attorney Program.

Andrew also serves as an adjunct professor at University of Baltimore Law School Graduate Master's Program.

Admissions

- District of Columbia
- Maryland
- New York

Education

- B.A., Economics, Tufts University 2004 *cum laude*

- J.D., University of Maryland 2007
  cum laude
  Editor, *The Journal of Business and Technology Law*
- LL.M., Taxation, New York University School of Law 2009
  Graduate Editor, *Tax Law Review*

Memberships

- American College of Trusts and Estates Counsel (ACTEC) Fellow
- New York State Bar Association
- New York State Bar Association - Trusts and Estates Law Section Tax Committee
- New York City Bar Association
- Maryland State Bar Association
- American Heart Association - Heart Advisory Counsel
- American Bar Association - Vice Chair, Section of Real Property, Trusts and Estates Charitable Planning and Organization Group Committee
- Estate Planning Counsel of New York City

Honors and Awards

- *Chambers USA* ranked High Net Worth (2022)
- AV Preeminent Rated by Martindale-Hubbell
- New York City Family Court Volunteer Attorney Program Pro Bono Service Award (2013 and 2014)

INSIGHTS

Publications

- “Help Single Parent Clients Navigate Complex Issues,” Trusts and Estates Magazine, April 22, 2020 Vol. 159 No. 5
- “Case of the Vanishing QTIP: Comptroller v. Taylor,” Maryland State Bar Associations Section of Estate and Trust Newsletter, Winter 2018, Vol.26 No.4
- “New Tax Law, Same Old Tricks: ‘The 1014 Trust,’” Bloomberg Daily Tax Report, November 23, 2018
- “Certain Debtor’s 401(k)s and IRAs Aren’t Exempt From Bankruptcy Claims,” WealthManagement.com, November 6, 2018
- "Rollover Exception Permitted for Spouse of Deceased Employee," WealthManagement.com, June 6, 2018
- “Newman’s Own Exception Quietly Passed,” WealthManagement.com, March 27, 2018
- “A How To Guide When Gifting Artwork to Charities,” Trusts & Estates magazine, May 18, 2017, Vol. 156, No. 6
- “CRUT Division Pursuant to Divorce Permitted,” WealthManagement.com, December 8, 2016
- “7 Practical Considerations When Making Charitable Donations,” AIMkts, November 9, 2016
- “Permitted Spousal Rollover,” WealthManagement.com, August 16, 2016
- “Four Practical Considerations When Making Charitable Donations,” WealthManagement.com, June 6, 2016
- “Unlocking the Trapdoor of IRC Section 677(a)(3),” - Trusts & Estates magazine, March 23, 2016, Vol. 155, No. 4
- “Minimize Hedge Fund Managers’ Deferred Compensation 2017 Tax Bill,” WealthManagement.com, December 7, 2015
- “Are New York Real Property Transfer Taxes for Real?” New York State Bar Association Trusts and Estates Law Section Newsletter, Fall 2015, Vol. 48, No. 3
- “New York Law Update: Non-Profit Revitalization Act of 2013,” New York State Bar Association Trusts and Estates Law Section

Newsletter, Summer 2014, Vol. 47, No. 2

- “Transfers of Tangible Property: Look Out for Sales Tax,” New York Law Journal, June 9, 2014
  Contributor, “Tax Year in Review 2013,” Trusts & Estates magazine, December 30, 2013, Vol. 153, No. 1
- “Tax Law Update: December 2013,” Trusts &Estates magazine, December 1, 2013, Vol. 152, No. 12
- “The Pros and Cons of Establishing a Not-for-Profit Corporation Versus a Charitable Trust in New York,” New York State Bar Association Trusts and Estates Law Section Newsletter, Winter 2013, Vol. 46, No. 4
- “A Closer Look at the Excise Tax on Excess Business Holdings under I.R.C. § 4943 on Private Foundations,” Planned Giving Design Center, June 7, 2013
- “Some Practical Applications and Pitfalls of New York’s Decanting Statute,” New York State Bar Association Trusts and Estates Law Section Newsletter, Fall 2013, Vol. 46, No. 3

Events

- Speaker, "The Gift of Qualified Small Business Stock (§1202)," Shenkman Wealth Management Webinar Series (May 19, 2022)
- Speaker, "Private Foundations: The 5 Deadly Excise Taxes," American Bar Association Section of Real Property, Trusts and Estates, January 5, 2022
- Speaker, "Works of Art and Your Estate Plan," Oppenheimer & Co. Inc. Webinar Series, May 20, 2021
- Panelist, "Charitable Giving Beyond the 501c3: New, Holistic Models to achieve Higher Impact for Clients," 33rd Annual RPTE National CLE Conference, April 21, 2021
- Speaker, "Comparing Different Charitable Vehicles," 56th Annual Hawaii Tax Institute, November 5, 2019
- Speaker, "Estate and Gift Tax after the Tax Cuts and Jobs Act," 56th Annual Hawaii Tax Institute, November 3, 2019
- Speaker, "Comparing and Contrasting Charitable Vehicles," Southern Nevada Estate Planning Council, October 18, 2019
- Speaker, "New York State Estate Tax Revisited," Intermediate Trusts & Estates Planning 2019, New York State Bar Association, October 11, 2019
- Speaker, "International Charitable Giving and U.S. Tax Deductions," 15th Annual International Estate Planning Institute, New York State Bar Association and Society of Trust and Estates Practitioners (STEP), March 15, 2019
- Speaker, "Comparing donor advised funds, community foundations, private foundations and 504(c)(4) organizations: Which is the right vehicle? The pros and cons of each," 44th Annual Notre Dame Tax and Estate Planning Institute, October 11, 2018
- Speaker, "Estate Planning with Artwork," Practicing Law Institute 49th Annual Estate Planning Institute, September 24, 2018
- Panelist, "Estate Planning and Asset Protection 101," Financial Poise Webinar, June 19, 2018
- Speaker, "The Use of 'American Friends' Organizations and Alternatives When Donating Abroad," American Bar Association Section of Real Property, Trusts and Estates, April 4, 2018
- Speaker, "Private Foundations vs. Donor Advised Funds: Pros and Cons," National Academy of Continuing Legal Education, March 22, 2018
- Speaker, "Estate Planning Primer: Common Mistakes and Pitfalls," Tufts Alumni New York, February 28, 2018
- Speaker, "Qualifying Gifts to Charities Outside of the United States for the Income Tax Charitable Deductions," 54th Annual Hawaii Tax Institute, November 7, 2017
- Speaker, "Trusts Serving as Grantors of Other Trusts: Drafting Multi-Trust Structures for Beneficial Tax Results," Strafford Webinar, October 3, 2017
- Panelist, "Estate Planning and Asset Protection in an Hour," Financial Poise Webinar, February 1, 2017
- Speaker, "Family Limited Partnerships - Update and Overview: Do's and Don'ts," New York State Society of CPAs Estate Planning Committee, January 2016
- Panelist, "Recent Tax Code Changes and How They Affect You, Your Family, and Your Estate," Tufts Alumni New York, September 2013

NEWS

DLA Piper represents LCR Hallcrest LLC in sale to SpotSee

28 December 2020

DLA Piper represented LCR Hallcrest LLC, Hallcrest Group Limited, Themographic Measurements Limited, and Enterprise One, Inc. in its sale to Harbour Group and its subsidiary ShockWatch, Inc., doing business as SpotSee.

MEDIA MENTIONS

- Mentioned, ACTEC Elects 32 New Fellows to the College, *The American College of Trust and Estate Counsel*, April 17, 2020