

Kevin Matz, Esq.

KEVIN MATZ is the managing attorney of **Kevin Matz & Associates PLLC**, with offices in midtown Manhattan and White Plains, New York, where his practice is principally devoted to domestic and international estate and tax planning, estate administration and related litigation.

Mr. Matz earned his J.D. from Fordham University School of Law (where he was a Notes & Articles Editor of the *Fordham Law Review*) and his LL.M. in Taxation from New York University School of Law, and was a senior associate in the private clients group of White & Case LLP and a Partner at a medium-sized law firm in Midtown Manhattan prior to starting his own law firm in 2009. He is a member of the New York City Bar Association, among other professional organizations, and has helped to draft several of the City Bar's comment letters, as well as the New York State Society of Certified Public Accountants' comment letters, to the United States Department of Treasury.

Mr. Matz's practice primarily involves advising high net worth individuals with respect to wealth transfer planning (including for private investment fund managers and real estate entrepreneurs); will and trust drafting; gift, estate, income and generation-skipping transfer tax planning and tax return preparation; charitable gift planning; probate proceedings and estate administration; and associated litigation as well as corporate counseling.

Mr. Matz has also advised clients on entity and succession planning, including the use of family limited partnerships ("FLPs"); the use of grantor retained annuity trusts ("GRATs"); transfers to irrevocable trusts involving complex valuation issues ("IDGTs"); qualified personal residence trusts ("QPRTs"); irrevocable life insurance trusts ("ILITs"); and the use of charitable remainder trusts ("CRTs"), charitable leadtrusts ("CLTs") and private foundations to further both family planning and philanthropic objectives.

In the international arena, Mr. Matz has advised numerous US and foreign individuals on structuring plans to achieve a wide range of international tax and estate planning goals.

Mr. Matz has also written and spoken extensively about the use of family limited partnerships and various other leveraged transfer techniques, as well as estate planning strategies for groups ranging from private equity fund managers to professional athletes, and has been frequently cited in the professional literature (including at the Heckerling Institute on Estate Planning) for his innovative solutions and analysis. In addition, Mr. Matz is the co-author of two estate planning treatises, *Manning on Estate Planning* (Practicing Law Institute 2012), and *Estate Planning for Professionals – Understanding What is Needed for Estates of Any Size* (Cannon Financial Institute 2009). Additionally, he is a certified public accountant, in which connection he is currently the Chairman of the Entertainment, Arts and Sports Committee of the New York State Society of Certified Public Accountants (the "NYSSCPA"), the Chairman of the NYSSCPA's Estate Planning Committee, and the Chairman of the NYSSCPA's 2013 Annual Estate Planning Conference.

Mr. Matz may be contacted at 914-682-6884 or kmatz@kmatzlaw.com.

Bars and Courts

New York State Bar, 1994
New Jersey State Bar, 1994

Clerkships

The Honorable John M. Cannella, US District Court for the Southern District of New York
The Honorable Joanna Seybert, US District Court for the Eastern District of New York

Education

LLM, Taxation, New York University School of Law, 1996
JD, Fordham University School of Law, Notes and Articles Editor, Fordham Law Review, 1993
BS, Herbert H. Lehman College, 1986

Professional Associations and Memberships

New York City Bar Association, Member of:

- The Estate and Gift Tax Committee;
- Trusts, Estates and Surrogate's Courts Committee;
- Non-Profit Organizations Committee

New York State Bar Association

American Bar Association

New York State Society of Certified Public Accountants, Member of:

- Chair of the Estate Planning Committee;
- Chairman of the Entertainment and Sports Committee (2011-2013);
- Family Office Committee;
- International Taxation Committee;
- Trust and Estate Administration Committee;
- Industry Oversight Committee; and
- Society of Trust and Estate Practitioners (STEP)

Books and Treatises

- Manning on Estate Planning (Practicing Law Institute 2012)
- Estate Planning for Professionals – Understanding What is Needed for Estates of Any Size (Cannon Financial Institute 2009)

Articles

- “A View from the Audience at Heckerling (2013)”, WealthManagement.com, February 2013
- “So What Does It Mean To Have a "Permanent" Estate and Gift Tax System Anyway? -- Estate Planning in 2013 and Beyond”, Tax Stringer, February 2013
- “Estate Planning Opportunities During 2012 Before the Clock Strikes 2013 - [Use It or Lose It?](#)”, Tax Stringer, April 2012
- “U.S. Estate and Gift Taxation of Nonresident Aliens”, CPA Journal, April 2012
- “What Estate Planners and Their Clients Should Know About The Tax Relief Act of 2010,” Tax Stringer, March 2011
- “A View from the Audience at Heckerling,” Trusts and Estates (Online Version), February 2011
- “Buy-Sell Agreements and Their Role in Business Succession Planning,” American Bar Association, 2011
- “The Top 10 Estate and Tax Planning Ideas Before The End of 2010,” Tax Stringer, December 2010
- “Death and Taxes: What Might Benjamin Franklin Say About Them Today,” Tax Stringer, October 2010
- “Successor Trustee Liability: What You Must Know Before Accepting a Fiduciary Appointment,” Trusts & Estates, March 2010
- “Play Ball! Estate Planning for professional athletes? Here’s your rulebook,” Trusts and Estates, at 21 (June 2009)
- “Income Taxation of Trusts & Estates,” New York City Bar Association, June 2009 (also chairman and speaker at NYC Bar CLE program on this subject)
- “Now You See It, Now You Don’t – Resolving the Valuation Whipsaw in Estate Planning with FLPs and LLCs,” The 67th Institute on Federal Taxation Conference of New York University School of Law (Matthew Bender & Co. 2009)
- “Practitioners Weigh in on 2 Percent Floor Debate,” Trusts and Estates, at 40 (July 2008)
- “Resolving the Mismatch of Estate Inclusion Value and Deduction Value,” 35 Estate Planning 7, at 14 (July 2008)
- “*Knight’s Decided. Now What?*,” Trusts and Estates, at 62 (March 2008)
- “Estate Planning Strategies for Private Equity Fund Managers,” 34 Estate Planning 11, at 18 (Nov. 2007)
- “Special Concerns in FLP Planning Where Both Spouses are Living,” 34 Estate Planning 1, at 16 (Jan. 2007)
- “Practical Strategies for Funding a Child’s College Education,” 33 Estate Planning 6, at 22 (June 2006)

Comments to Internal Revenue Service

- Principal author of the New York City Bar Association’s comments to the Internal Revenue Service on the IRS’s proposed revenue ruling on private trust companies, November 2008

- Principal author of the New York City Bar Association's comments, and supplemental comments, to the Internal Revenue Service concerning the proposed Section 67(e) "2 Percent Floor" regulations, October 2007 & June 2008
- Principal author of the New York City Bar Association's comments, and supplemental comments, to the United States Department of Treasury and the Senate Finance Committee requesting technical corrections to certain provisions of the Pension Protection Act of 2006 relating to charitable gifts of fractional interests in tangible personal property (such as works of art), December 2006 & January 2007
- Principal author of the New York City Bar Association's comments, and supplemental comments, to the United States Department of Treasury concerning the Circular 230 Treasury Regulations, May & June 2005
- "ERISA's Preemption of State Tax Laws," 61 Fordham L. Rev. 401, 1993
- Notes and Articles Editor, Fordham Law Review, 1992-1993

Other Professional Licenses

Certified Public Accountant, New York State