
KEVIN MATZ & ASSOCIATES PLLC



KEVIN MATZ is the managing member 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. 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 lead trusts ("CLTs") and private foundations to further both family planning and philanthropic objectives.

Mr. Matz has 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. Mr. Matz is also the co-author of the treatise *Estate Planning for Professionals – Understanding What is Needed for Estates of Any Size* (Cannon Financial Institute 2009).

In addition, Mr. Matz has substantial experience as a litigator in fiduciary, commercial and tax-related matters. Mr. Matz is also a certified public accountant.

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

Books and Treatises

Estate Planning for Professionals – Understanding What is Needed for Estates of Any Size (Cannon Financial Institute 2009)

Other Publications

"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! 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)
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
Spoke and wrote course materials on "Charitable Giving Provisions of the Pension Protection Act of 2006" for New York City Bar Association continuing legal education program, March 2007
Spoke and wrote course materials on "Basic Estate Planning and Administration" for New York City Bar Association continuing legal education program, November 2006
Chairman of New York City Bar Association continuing legal education program on the income taxation of trusts and estates, editor of coursebook, and spoke and wrote course materials on various fiduciary income tax topics, June 2006
Spoke on "Gifting Techniques and Gifts to Minors" and "The Circular 230 Treasury Regulations" for New York State Bar Association continuing legal education program, October 2005

Spoke on "Revocable Trusts" and "The Circular 230 Treasury Regulations" for New York State Bar Association continuing legal education program, June 2005

Spoke on "State Fiduciary Income Taxation" at the Annual Spring Tax Day of the Committee of Banking Institutions on Taxation, April 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