Daniel B. Axman

Partner

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Practice Areas

Tax | Trusts & Estates

Daniel Axman is a trusts, estates, and tax attorney. He holds an LL.M. in Taxation and possesses a strong business background. He earned his B.S. in Accounting and began his career at a Big 4 accounting firm, where he gained valuable experience in tax advisory, corporate structuring, and international tax compliance.

He concentrates his practice on advising individuals and families on tax planning, business succession, estate and trust administration, probate, federal and state tax disputes and audits, charitable planning, and trusts and estates litigation.

As part of his practice, Daniel has advised families, corporate executives, real estate owners, attorneys, doctors, entrepreneurs, hedge fund and private equity principals, chefs, artists, actors, public charities, private foundations, family-owned businesses, trustees, executors/estates, and many other professionals and organizations.

Representative Engagements

- Implementing creative income, gift, generation-skipping transfer and estate tax transfer solutions through trust planning, loans and other wealth transfer vehicles
- Advising family members and the executors/trustees of deceased clients' estates on estate and trust administration issues
- Advising organizations and individuals on the formation of charitable corporations and trusts and the ongoing compliance issues
- Advising clients on the U.S. tax compliance relating to gifts from non-U.S. persons and distributions from

foreign trusts
- Advising clients on valuations of family-owned businesses and real estate.
- Advising family-owned businesses on succession issues
- Advising clients on marital agreements
- Advising banks and individual clients on lending transactions involving trusts
- Requesting private letter rulings from the IRS for clients’ complex tax issues
- Advising clients on placing cooperative apartments, condos, Florida homesteads and other real estate in trusts and LLCs
- Advising clients on tax-free exchanges of real estate
- Advising clients on the tax treatment of retirement accounts
- Advocating for beneficiaries to assert and protect their inheritance rights
- Advocating for spouses to assert and protect their inheritance rights
- Advising trustees on strategies to safeguard themselves from claims brought by beneficiaries
- Representing beneficiaries and fiduciaries in wills, trusts, and estate disputes, including Surrogate’s court litigation

Publications

- “Considering a Revocable Trust? Here’s What You Need to Know,” *Client Alert*, March 25, 2025
- “Don’t Fall Off the New York Estate Tax Cliff: How Giving to Charity Saves You Big,” *Client Alert*, February 5, 2025
- “Corporate Transparency Act Revived: Reporting Companies Have Until January 13, 2025, to Submit Initial BOI Reports,” *Client Alert*, December 24, 2024
- “New York Extends Three Year Add Back Rule Penalizing So-Called Death Bed Gifts,” *Client Alert,* April 29, 2019
- “New IRS Discharge of Estate Tax Lien Procedure,” *Law.com,* December 14, 2016
- “Proposed Rules May Drastically Restrict Valuation Discounts For Gifts And Bequests Of Interests In Family Controlled Entities,” *Client Alert,* August 25, 2016
- “Moved to Florida, but still can’t let go of New York – Will your estate be subject to New York estate tax?” Lexology, April 11, 2016
- “IRS Eases Administrative Oversight of ABLE Accounts,” Lexology, December 3, 2015
- “Receiving a deduction for your charitable contribution on giving Tuesday,” Lexology, December 1, 2015
“Florida Becomes the 36th State to Allow Same-Sex Marriage,” CS Blog, January 7, 2015
- “ABLE Accounts for Disabled Individuals – Senate is now ABLE to Act,” CS Blog, December 8, 2014

News

- Golenbock Announces That Daniel Axman Has Been Promoted to Partner

Speaker/Author

- "Trusts and Estates Attorney Panel and Networking Reception," Cardozo School of Law, panelist, November 2024
- "2015 Estate, Gift and Tax Updates," WestLegaled, speaker, December 2015
- "Cutting Edge Topics in Estate Planning," Brooklyn Bar Association, speaker, January 2015
- "Same Sex Marriage: Changing Tides in the U.S., and the Impact on Estate Planning," WestLegaled, speaker, October 2014

Professional Activities

- HIAS, Volunteer Attorney, Representation of refugees
- Fresh Art, Inc., Board Member, Fresh Art, Inc. is a nonprofit that creates artistic and personal development opportunities for disadvantaged and underserved adults in NYC.

Education & Honors

- L.L.M. in Taxation, Washington University School of Law
- J.D., Washington University School of Law, Dean's List
- B.S. in Accounting, magna cum laude, Binghamton University School of Management

Prior Work Experience

- Cole Schotz, P.C.
- PwC

Bar Admissions

- State of New York
- State of New Jersey
- State of Florida
- State of North Carolina