Donald A. Hamburg

Partner

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Practice Areas

Digital & Mobile Media | Trusts & Estates

Mr. Hamburg is an experienced trusts and estates attorney with more than forty years of practice in this specialized area. He has worked with clients in planning large and complex estates as well as more modest ones. Each client receives personal attention and a will or trust specifically suited to his or her needs.

Representative Transactions

- A significant part of Mr. Hamburg's practice has been administering the estates of deceased clients and finding creative solutions to difficult tax or personal issues. He has dealt with complex federal estate tax audits, Surrogate's Court proceedings, and controversies involving valuation of businesses, fine arts and other unique assets.
- He has obtained rulings from the Internal Revenue Service in estate tax, gift tax and generation-skipping transfer tax matters, and he has advised clients in techniques to reduce taxes on the transfer of wealth through the generations.
- Mr. Hamburg has also advised clients on matters of business succession planning and asset protection. He has represented clients in the structuring of charitable gifts and trusts, and in matters involving both public charities and private family charitable foundations.
- He has acted as executor and trustee for clients and has supervised the structuring and administering of

clients' investment portfolios and their trusts by interacting with investment managers, accountants and life insurance professionals.

- International estate planning has also been part of Mr. Hamburg's practice, dealing with off-shore trusts and companies in the British Virgin Islands, Cayman Islands and other tax-friendly jurisdictions; as well as planning for both inbound and outbound clients.
- Finally, Mr. Hamburg has represented clients in the negotiation and preparation of pre-nuptial and post-nuptial agreements.

Publications

- "Trusts In The Age Of Trump: Time To Re-Engineer Your Estate Plan" *Forbes* Magazine February 13, 2018
- "The New $11.2 Million Federal Estate Tax Exemption" *Client Alert*, January 8, 2018
- Qualified Personal Residence Trusts Attract IRS and NYS Estate Tax Audits" *Client Alert* March 1, 2017
- "New IRS Discharge of Estate Tax Lien Procedure," *Law.com*, December 14, 2016
- "Discharge of Estate Tax Lien on Sale of Real Estate," *WealthManagement.com*, November 10, 2016
- "Proposed Rules May Drastically Restrict Valuation Discounts For Gifts And Bequests Of Interests In Family Controlled Entities," *Client Alert*, August 25, 2016
- "Estate Planning under the Tax Relief Act of 2012," *Client Alert*, January 2013
- "Action Points for the Tax Relief Act of 2010," *Client Alert*, February 14, 2011
- "Tax Relief Act of 2010 Estate Planning Opportunities," *Client Alert*, December 20, 2010
- "The Small Business Jobs Act of 2010 ("SBJA") has just been enacted, creating $12 billion in tax relief for small businesses and other taxpayers to encourage investment and job creation," *Client Alert*, October 1, 2010
- "The HIRE Act Makes Important Changes to Taxation and Reporting for U.S. Persons with Interests in Foreign Trusts," *Client Alert*, March 30, 2010
- "Possible Death Knell for GRATs," *Client Alert*, March 23, 2010
- "The Federal Estate Tax Has Been Repealed (at least for now)," *Client Alert*, January 25, 2010
- "IRS Adds Foreign Fund Investors to Those Required to File FBAR Returns," *Client Alert*, June 25, 2009
- "Undisclosed Offshore Accounts: IRS Offers Limited Tax Amnesty But The Window Of Opportunity Is Short," *Client Alert*, June 4, 2009
- "Married Couples: Taking advantage of the new $3,500,000 Federal estate tax exemption can significantly increase your New York estate tax bill," *Client Alert*, February 2009
- "Low-Interest Rates and Slumping Market, a Powerful Incentive for Creation of Grantor Retained Annuity Trusts," *Client Alert*, September, 2008
- "Client Alert," June 2006
- "Computer Conundrums Baffle Executors," *Client Alert*, July 1, 2004
- "Language in the Health Insurance Portability and Accountability Act (HIPPA) May Impede Implementation of Your Intentions in Your Health Care Proxy or Power of Attorney," *Client Alert*, March 2004
- "New York's Failure to Amend Its Estate Tax Law Can Be Very Costly to Non-Residents," *Tax Bulletin*, May 2003

- “Save Money and Pay for College by Unlocking the Potential of Section 529,” *Client Alert*, March 2003

Speaker/Author

- Lecturer at the NYS Bar Association Intellectual Property Law Section 2017 on Estate Planning and Administration for Creators and Collectors of Works of Art and Written Materials.
- Often quoted in *Forbes Magazine* and Law.com.
- A frequent writer and speaker on estate planning subjects and wealth preservation.
- Presented at PLI Estate Planning Institute, 2012 and 2013.

Professional Activities

- Member, Association of the Bar of the City of New York
- Member, New York State Bar Association (Trusts and Estates Law Section)

Awards

- Listed among New York Super Lawyers (2006-2022)
- “Preeminent A-V” Rated by *Martindale Hubbell*

Education & Honors

- Cornell Law School, J. D., Chairman, Cornell Legal Aid Clinic, Federal Bar Association Prize for academic excellence
- Cornell University, B.A.

Prior Work Experience

- Joined Golenbock Eiseman Assor Bell & Peskoe LLP in 1994 after more than 20 years as a partner of the firm of Weitzner, Levine, Hamburg & Chill.

Bar Admissions

- State of New York
- U.S. District Court, Southern District of New York
- U.S. Court of Appeals for the Second Circuit
- U.S. Tax Court
- U.S. Court of Claims