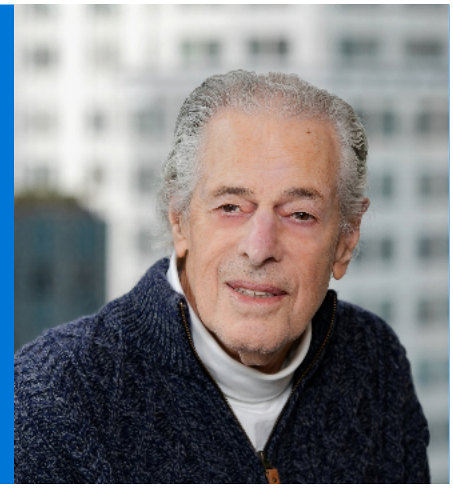
SpencerFane®



Donald Hamburg

Of Counsel

Contact

New York

P 212.907.7380 | **F** 212.754.0330

dhamburg@spencerfane.com

Overview

Donald Hamburg maintains a trusted reputation as a seasoned trusts and estates attorney with more than four decades of experience guiding individuals and families through all aspects of estate planning processes. His practice encompasses both large, complex estates and more modest arrangements, always with a focus on delivering tailored solutions that reflect each client's unique goals and circumstances.

Known for his personal approach and deep knowledge of estate and trust law, Donald works closely with clients to develop wills, trusts, and related planning strategies that provide clarity, preserve wealth, and ensure long-term peace of mind. His long-standing commitment to client service has earned him the trust of generations of families.

Education

- Cornell Law School (J.D.)
- Cornell University (B.A.)

Bar Admissions

- New York

Court Admissions

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

Distinctions

- *New York Metro Super Lawyers*, 2006-2024
- *Martindale-Hubbell*, AV Preeminent

Memberships

- New York City Bar
- New York State Bar Association, Trusts and Estates Law Section

Presentations and Publications

- "Trusts In the Age of Trump: Time to Re-Engineer Your Estate Plan," *Forbes Magazine,* February 2018
- "Estate Planning and Administration for Creators and Collectors of Works of Art and Written Materials," New York State Bar Association, Intellectual Property Law Section, 2017
- "New IRS Discharge of Estate Tax Lien Procedure," *com*, December 2016
- "Discharge of Estate Tax Lien on Sale of Real Estate," *Wealth Management*, November 2016
- "New York's Failure to Amend Its Estate Tax Law Can Be Very Costly to Non-Residents," *Tax Bulletin*, May 2003

Related Experience

- Administered the estates of deceased clients and found creative solutions for difficult tax or personal issues with complex federal estate tax audits, Surrogate's Court proceedings, and controversies involving valuation of businesses, fine arts, and other unique assets.
- Obtained rulings from the Internal Revenue Service in estate tax, gift tax, and generation-skipping transfer tax matters and advised clients on techniques to reduce taxes on the transfer of wealth through generations.
- Advised clients on matters of business succession planning and asset protection, representing clients in the structuring of charitable gifts and trusts and in matters involving both public charities and private family charitable foundations.
- Acted as an executor and trustee for clients and supervised the structuring and administering of clients' investment portfolios and trusts by interacting with investment managers, accountants, and life insurance professionals.
- Dealt with offshore trusts and companies in the British Virgin Islands, Cayman Islands, and other tax-friendly jurisdictions, planning for both inbound and outbound clients.
- Represented clients in the negotiation and preparation of prenuptial and postnuptial agreements.