

Karen Schiele and Alison Powers Herman Published in the New York Law Journal on Estate Planning Around the New York Estate Tax

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In an article published in the *New York Law Journal*, Karen Schiele and Alison Powers Herman, partners in Carter Ledyard's Trusts and Estates Department, discuss and explain the peculiarities of the New York estate tax regime. With many New Yorkers focused on estate planning as the result of COVID-19 and the upcoming presidential election, the article guides them through the intricacies of, and potential complications resulting from, the New York laws. In the article, Karen and Alison explain the mechanics of the New York estate tax regime, including the dreaded and draconian "cliff", and offer tips for intelligent, flexible and careful planning to provide security and savings.

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