



contact

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I counsel clients on very personal matters involving family and assets that have often been acquired over lifetimes. To serve them optimally, I bring to their matters years of experience and a deep well of knowledge while treating clients with empathy, sensitivity, patience, and a sincere desire to help them protect both their futures and the interests of the next generations. I've had many tell me I'm easy to work with and avidly attentive to every detail, which are essential qualities to help people handle these complicated and delicate issues.

Representing high-net worth individuals and families, Alison Powers Herman counsels clients on wealth transfer planning, including estate planning and trust and estate administration issues, charitable giving, and estate, gift, and generation-skipping transfer tax planning. Her practice encompasses a wide range of areas, including fiduciary litigation, tax-exempt organizations, and art law. Alison diligently monitors the ever-changing tax law landscape and looks for every opportunity to help her clients protect and pass along wealth in accordance with their preferences.

Alison primarily serves New York and tri-state clients whose properties span the world. She advocates for beneficiaries and fiduciaries in federal and state estate tax proceedings and assists clients with pre- and post-nuptial agreements, post-mortem estate planning, probate filings, and marshaling and valuation of estate assets. She also handles estate and trust accountings, consignment agreements,

preparation of estate, gift, and fiduciary income tax returns, trust decantings, as well as the removal, resignation, and appointment of fiduciaries.

Alison advises tax-exempt organizations on issues that arise in formation, corporate governance, compliance with state and federal law, and dissolution. She also consults with artists, art collectors, and fiduciaries on art-related matters, including consignment, valuation, transfer, and preservation of artistic legacy. Drawing on her creative background, Alison appreciates her collaborations with art-oriented private foundations and other organizations that focus on the work of a particular artist or genre. She enjoys helping safeguard and re-home beautiful and innovative works of art and other valuable objects.

As a trusts and estates lawyer, Alison gets to know her clients very well on a personal level. Therefore, they tend to feel comfortable coming to her with an array of questions and concerns outside the usual realm of wills, tax planning, philanthropy, and related areas. When they approach her with such novel questions, they know they can trust her to direct them to the best resources that will help them resolve any issue. Alison finds it gratifying to work with many kinds of people from diverse backgrounds and has a particular knack for bridging the gap between the senior members of families and their younger relatives.

Presentations

- Presenter, "Beyond the Federal Estate Tax – New York and Other Quirky State Death Tax Regimes," Meritas Private Client Group Annual Meeting, October 2024.
- Presenter, "Generation Skipping Transfer Trusts," included as part of the New York State Bar Association CLE Program entitled, "NY Trusts 101," May 2024.
- Panelist, "TPP is IMPT! Accounting for Art, Collectibles and Other Tangible Personal Property in Estate Planning," American Bar Association, April 2024.
- Presenter, "Structuring Effective and Tax-Efficient Testamentary Charitable Gifts," American Heart Association 21st Annual Conference on Estate Planning & Administration, April 26, 2023.
- Presenter, "Gifts by Formula: A Review," Celsq® AttorneysEd Center in partnership with Thomson Reuters (West), June 2021.
- Presenter, "Probate and Estate Administration Basics," CLM T&E Training Program, November 5, 2019 (Part I) and November 20, 2019 (Part II).

Publications

- [IDGTs: Flexible Drafting Saves the Day When Intended Benefits Become a Burden](#), *New York Law Journal*, January 26, 2024.
- [Changes to New York's Power of Attorney Law Have Become Effective](#), *Client Advisory*, June 17, 2021.
- [The Right Formula: Gifts of Difficult-to-Value Assets](#), *New York Law Journal*, February 19, 2021.
- [Changes to New York's Power of Attorney Law](#), *Client Advisory*, January 20, 2021.
- [Planning Around NY's Estate Tax Cliff Because a Pandemic is Enough to Worry About](#), *New York Law Journal*, September 14, 2020.
- [Estate Planning Opportunities Amidst COVID-19 Uncertainty](#), *Client Advisory*, April 9, 2020.

Outside the Office

With two young children, I spend much of my time parenting and going to activities like soccer practice and ballet lessons. I have a theater background and love attending performances and introducing my kids to the arts. In my opinion, we live in the best city in the world and our family loves to take advantage of all there is to see and do in New York. We also go to Maine every summer with our dog and particularly enjoy kayaking there.

Practices

Art Law
Fiduciary Litigation
Trusts & Estates

Admissions

Bar Admissions

New Jersey
New York

Court Admissions

U.S. District Courts, Southern and Eastern Districts of New York

Affiliations

Member, The Association of the Bar of the City of New York
Secretary, International Human Rights Committee (2011-2012)
Member, American Bar Association
Trustee, Big Brothers Big Sisters of New York City

Education

New York University School of Law (Certificate)

- Advanced Professional Certificate in Estate Planning

Rutgers University School of Law at Newark (JD, *cum laude*)

- Order of the Coif
- Teaching Associate, Legal Research and Writing Program
- Managing Editor, *Rutgers Law Review*

Brooklyn College (MFA)

- Teaching Fellowship

Binghamton University, State University of New York (BA)

- Jack Berman Award for Service and Achievement

Awards/Honors

Super Lawyers® – “Rising Star,” 2016-2020, 2023
Legal Services NYC Pro Bono Honor Roll, 2014