ArentFox Schiff LLP
Attorneys

# Andrew S. Katzenberg

PARTNER

Andy Katzenberg advises high net worth individuals, families, and closely held business owners on sophisticated private wealth, tax and charitable planning matters.

## Industries

Family Office Services

## Practices

Private Clients, Trusts & Estates
— Business Succession Planning
— Charitable Planning
— Estate Planning
— Probate, Estate Settlement & Trust Administration
— Tax-Exempt Organizations
— Trust & Estate Disputes
— Wealth Transfer Strategies
Tax

## Education

New York University School of Law, LL.M., 2009

University of Maryland School of Law, JD, cum laude, 2007

Tufts University, BA, cum laude, 2004


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Andy's practice focuses on wealth preservation, wealth transfer planning, multigenerational planning, estate and trust administration, income tax planning, charitable planning, and nonprofit and tax exempt organizations.

Andy regularly represents hedge fund and private equity managers, founders and business owners, Qualified Small Business Stock (QSBS) holders, art dealers, and professional athletes, helping clients address complex planning issues involving liquidity events, business succession, and intergenerational wealth transfer. He is particularly known for his depth of experience with QSBS planning under Internal Revenue Code Section 1202, carried interest planning under Internal Revenue Code Section 2701, charitable planning techniques, and advanced trust structures.

In addition, Andy advises clients on the formation, governance, and ongoing operation of nonprofit and tax exempt organizations, including public charities, private foundations, and private operating foundations. His work includes obtaining and maintaining tax exempt status, navigating private foundation excise tax issues, and integrating charitable organizations into broader estate and tax planning strategies.

Andy is a nationally recognized thought leader in trusts and estates and private wealth law. He has authored numerous articles on estate planning, tax law, QSBS, and charitable planning topics and is a frequent contributor to the New York State Bar Association Trusts and Estates Law Section newsletter. He is a Chambers USA–ranked attorney, a Fellow of the American College of Trusts and Estates Counsel (ACTEC), and a frequent speaker at national conferences, webinars, and continuing legal education programs on advanced estate planning, tax planning, and charitable strategies.

Andy also served as an adjunct professor at the University of Baltimore Law School Graduate Master's Program and as a guest lecturer at Columbia Law School.

## Publications, Presentations & Recognitions

### Publications

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“Qualified Small Business Stock (QSBS): A Powerful Tax Break,” *TaxStringer*, NYCPA (Nov. 1, 2025)

- “QSBS Gets Supercharged Under New Tax Law,” ArentFox Schiff Alert (July 21, 2025)
- “Help Single Parent Clients Navigate Complex Issues,” *Trusts and Estates Magazine*, Vol. 159 No. 5 (Apr. 22, 2020)
- “Case of the Vanishing QTIP: Comptroller v. Taylor,” *Maryland State Bar Associations Section of Estate and Trust Newsletter*, Vol.26 No.4 (Winter 2018)
- “New Tax Law, Same Old Tricks: ‘The 1014 Trust,’” *Bloomberg Daily Tax Report* (Nov. 23, 2018)
- “Certain Debtor’s 401(k)s and IRAs Aren’t Exempt From Bankruptcy Claims,” *WealthManagement.com* (Nov. 6, 2018)
- “Rollover Exception Permitted for Spouse of Deceased Employee,” *WealthManagement.com* (Jun. 6, 2018)
- “Newman’s Own Exception Quietly Passed,” *WealthManagement.com* (Mar. 27, 2018)
- “A How To Guide When Gifting Artwork to Charities,” *Trusts & Estates magazine*, Vol. 156, No. 6 (May 18, 2017)
- “CRUT Division Pursuant to Divorce Permitted,” *WealthManagement.com* (Dec. 8, 2016)
- “7 Practical Considerations When Making Charitable Donations,” *AIMkts* (Nov. 9, 2016)
- “Permitted Spousal Rollover,” *WealthManagement.com* (Aug. 16, 2016)
- “Four Practical Considerations When Making Charitable Donations,” *WealthManagement.com* (Jun. 6, 2016)
- “Unlocking the Trapdoor of IRC Section 677(a)(3),” *Trusts & Estates magazine*, Vol. 155, No. 4 (Mar. 23, 2016)
- “Minimize Hedge Fund Managers’ Deferred Compensation 2017 Tax Bill,” *WealthManagement.com* (Dec. 7, 2015)
- “Are New York Real Property Transfer Taxes for Real?” *New York State Bar Association Trusts and Estates Law Section Newsletter*, Vol. 48, No. 3 (Fall 2015)
- “New York Law Update: Non-Profit Revitalization Act of 2013,” *New York State Bar Association Trusts and Estates Law Section Newsletter*, Vol. 47, No. 2 (Summer 2014)
- “Transfers of Tangible Property: Look Out for Sales Tax,” *New York Law Journal* (Jun. 9, 2014)
- Contributor, “Tax Year in Review 2013,” *Trusts & Estates magazine*, Vol. 153, No. 1 (Dec. 30, 2013)
- “Tax Law Update: December 2013,” *Trusts & Estates magazine*, Vol. 152, No. 12 (Dec. 1, 2013)
- “The Pros and Cons of Establishing a Not-for-Profit Corporation Versus a Charitable Trust in New York,” *New York State Bar Association Trusts and Estates Law Section Newsletter*, Vol. 46, No. 4 (Winter 2013)
- “A Closer Look at the Excise Tax on Excess Business Holdings under I.R.C. § 4943 on Private Foundations,” *Planned Giving Design Center* (Jun. 7, 2013)
- “Some Practical Applications and Pitfalls of New York’s Decanting Statute,” *New York State Bar Association Trusts and Estates Law Section Newsletter*, Vol. 46, No. 3 (Fall 2013)

## Presentations

- Speaker, “State Income Taxation of Trusts,” Parkbridge Wealth Management Webinar (Oct. 30, 2025)
- Speaker, “To Be or Not To Be a Grantor Or Non-Grantor Trust?” JPMorgan Lunch and Learn Series (Oct. 28, 2025)
- Speaker, “Choosing a Charitable Vehicle: Private Foundations and the Variety of Alternatives,” NYU Tax Conference: Advanced Trusts and Estates Conference (July 18, 2025)
- Speaker, “Qualified Small Business Stock (§1202),” NYCPA 2025 Annual Estate Planning Conference (May 22, 2025)
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Speaker, “International Charitable Planning: Having Your Deduction and Being Charitable Too,” Southern Nevada Estate Planning Council (May 2, 2025)

- Panelist, “Advanced Estate Planning for Large Estates: FLPs, Dynasty Trusts, SLATs, CRUTs/CRATs, Gift-Sales, Non-Grantor Trusts,” Strafford Webinar (Mar. 13, 2025)
- Speaker, “Brainy Bagel Breakfast: Chapter 14 (§2701-§2704),” Wealthspire Advisors Webinar (Jan. 9, 2025)
- Speaker, “Qualifying as Qualified Small Business Stock (Section 1202),” Parkbridge Wealth Management Spring Webinar (May 30, 2024)
- Panelist, “The Use of Charities to Continue Your Business Legacy – In Depth Views of the Excess Business Holdings Rule and Potential Workaround,” ABA 36th Annual RPTE National CLE Conference (May 9, 2024)
- Speaker, “Jackpot! My Business is Qualified Small Business Stock (§1202),” Southern Nevada Estate Planning Counsel (Mar. 29, 2024)
- Speaker, “Comparing the Various Charitable Trusts in Wealth Transfer Planning,” Hawaii Tax Institute, Conference (Nov. 8, 2023)
- Speaker, “Navigating the Charitable Strategies Before and After the Disposition of a Business,” Hawaii Tax Institute, Conference (Nov. 7, 2023)
- Speaker, “Choosing a Charitable Vehicle: Private Foundations and Their Alternatives,” American Bar Association eCLE series (Jun. 21, 2023)
- Speaker, “Private Foundation Excise Taxes,” Shenkman Wealth Management Webinar Series (May 25, 2023)
- Speaker, “The Gift of Qualified Small Business Stock (§1202),” Shenkman Wealth Management Webinar Series (May 19, 2022)
- Panelist, “All in the Family? Self-Dealing in Private Foundations,” 35th Annual RPTE National CLE (ABA) Conference (May 11, 2023)
- Speaker, “Private Foundations: The 5 Deadly Excise Taxes,” American Bar Association Section of Real Property, Trusts and Estates (Jan. 5, 2022)
- Speaker, “Works of Art and Your Estate Plan,” Oppenheimer & Co. Inc. Webinar Series (May 20, 2021)
- Panelist, “Charitable Giving Beyond the 501c3: New, Holistic Models to achieve Higher Impact for Clients,” 33 Annual RPTE National CLE Conference (Apr. 21, 2021)
- Speaker, “Comparing Different Charitable Vehicles,” 56th Annual Hawaii Tax Institute (Nov. 5, 2019)
- Speaker, “Estate and Gift Tax after the Tax Cuts and Jobs Act,” 56th Annual Hawaii Tax Institute (Nov. 3, 2019)
- Speaker, “Comparing and Contrasting Charitable Vehicles,” Southern Nevada Estate Planning Council (Oct. 18, 2019)
- Speaker, “New York State Estate Tax Revisited,” Intermediate Trusts & Estates Planning 2019, New York State Bar Association (Oct. 11, 2019)
- Speaker, “International Charitable Giving and U.S. Tax Deductions,” 15th Annual International Estate Planning Institute, New York State Bar Association and Society of Trust and Estates Practitioners (STEP) (Mar. 15, 2019)
- Speaker, “Comparing donor advised funds, community foundations, private foundations, and 504(c)(4) organizations: Which is the right vehicle? The pros and cons of each,” 44th Annual Notre Dame Tax and Estate Planning Institute (Oct. 11, 2018)
- Speaker, “Estate Planning with Artwork,” Practicing Law Institute 49 Annual Estate Planning Institute (Sep. 24, 2018)
- Panelist, “Estate Planning and Asset Protection 101,” Financial Poise Webinar (Jun. 19, 2018)
- Speaker, “The Use of ‘American Friends’ Organizations and Alternatives When Donating Abroad,” American Bar Association Section of Real Property, Trusts, and Estates (Apr. 4, 2018)
- Speaker, “Private Foundations vs. Donor Advised Funds: Pros and Cons,” National Academy of Continuing Legal Education (Mar. 22, 2018)
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- Speaker, “Estate Planning Primer: Common Mistakes and Pitfalls,” Tufts Alumni New York (Feb. 28, 2018)
- Speaker, “Qualifying Gifts to Charities Outside of the United States for the Income Tax Charitable Deductions,” 54th Annual Hawaii Tax Institute (Nov. 7, 2017)
- Speaker, “Trusts Serving as Grantors of Other Trusts: Drafting Multi-Trust Structures for Beneficial Tax Results,” Strafford Webinar (Oct. 3, 2017)
- Panelist, “Estate Planning and Asset Protection in an Hour,” Financial Poise Webinar (Feb. 1, 2017)
- Speaker, “Family Limited Partnerships - Update and Overview: Do’s and Don’ts,” New York State Society of CPAs Estate Planning Committee (Jan. 2016)
- Panelist, “Recent Tax Code Changes and How They Affect You, Your Family, and Your Estate,” Tufts Alumni New York (Sep. 2013)

### Recognitions

- *Chambers High Net Worth*, Private Wealth Law (2022-2025)
- Leading Global Tax Lawyers, *Lawdragon 500* (2025)
- *AV Preeminent*, Martindale-Hubbell
- *Attorney Program Pro Bono Service Award*, New York City Family Court Volunteer Attorney Program Pro Bono Service Award (2013-2014)
- *Fellow*, The American College of Trust and Estate Counsel (Apr. 17, 2020)

## Boards, Memberships & Certifications

### Memberships

- American College of Trusts and Estates Counsel (ACTEC), Fellow
- New York State Bar Association
- New York State Bar Association, Trusts and Estates Law Section Tax Committee
- New York City Bar Association
- Maryland State Bar Association
- American Heart Association, Heart Advisory Counsel
- American Bar Association, Vice Chair, Section of Real Property, Trusts and Estates Charitable Planning and Organization Group Committee
- Estate Planning Counsel of New York City

## Professional Activities

### Pro Bono Work

Andy is committed to pro bono service and has been recognized for his efforts by the New York Legal Assistance Group and the New York City Family Court Volunteer Attorney Program. Andy also works with Box 414 Association, Inc., a nonprofit organization that supports the Baltimore City Fire Department by supplying canteen service at fires and events.

### Bar Admissions

District of Columbia

Maryland

New York