Robert E. Friedman

Senior Counsel

Private Wealth

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Robert Friedman joined the predecessor firm of Rosenman & Colin in 1975 fresh out of law school, first as an associate and since 1983 as a partner, and now Of Counsel to Katten. For over 40 years Robert has created estate plans for ultra-high-net-worth individuals, those of more modest means who have inherited wealth, artists and art collectors, and entrepreneurial business owners.

Helping estates, businesses and people realize future goals

Robert's comprehensive knowledge and experience in estate planning and administration include the creation of tax-efficient trusts, family limited partnerships and limited liability companies and other estate planning vehicles, both domestic and cross-border. Although most of his clients are US citizens, they also include families with ties to multiple countries. He has helped individuals planning for immigration to the United States and those expatriating to minimize the resulting tax consequences.

Robert has also developed succession plans for closely held businesses, advised clients on charitable giving and crafted wills and trusts that fully reflected his clients' wishes, no matter how complex.

He assists in the administration as well as the planning of estates and trusts. This includes advising on post-mortem estate options, dealing with the valuation of complex assets and preparing estate, gift and generation-skipping transfer tax returns, including defending them on audit with the IRS. Robert is widely considered by his peers as highly skilled and knowledgeable with regards to the income taxation of estates, trusts and their beneficiaries.

As an adjunct professor of Law at Fordham University School of Law, Robert taught both income taxation of estates and trusts and estate planning. In doing so, he helped young attorneys learn how to plan and administer estates that work in the real world. He has also lectured on estate planning for the Cambridge Institute, the National Business Institute, the New York State Bar Association and before numerous other professional associations.

Practices

- Business Succession Planning
- Charitable Planning, Philanthropy and Nonprofit Organizations
- Private Wealth

Industries

- Finance and Financial Markets
- Insurance and Risk Management
- Private Client Services

Education

- JD, Fordham University School of Law, *cum laude*
- AB, Harvard University

Bar Admissions

- New York

Court Admissions

- US Supreme Court
- US District Court, Eastern District of New York

Community Involvements

- American Bar Association, Section on Real Property, Probate and Trusts Law
- Dutchess County Bar Association
- Association of the Bar of the City of New York

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News

- Katten Announces Recipients of 12th Annual Pro Bono Service Awards and Special Pro Bono Leadership Award (July 6, 2011)
- Counsel Robert Friedman Quoted in *National Underwriter* on Life Settlements (January 9, 2006)

Publications

- 2024 Year-End Estate Planning Advisory (November 26, 2024)
- 2023 Year-End Estate Planning Advisory (November 20, 2023)
- 2022 Year-End Estate Planning Advisory (November 17, 2022)
- 2021 Year-End Estate Planning Advisory (November 22, 2021)
- Proposed Tax Legislation Would Dramatically Impact Private Wealth Planning (September 24, 2021)
- 2021 Biden Plan Estate Planning Advisory (January 15, 2021)
- 2020 Year-End Estate Planning Advisory (November 24, 2020)
- 2019 Year-End Private Wealth Advisory (November 25, 2019)
- Katten Team Publishes 2018 Year-End Estate Planning Series (December 4–7, 2018)
- 2018 Year-End Estate Planning Advisory (November 19, 2018)
- The Tax Cuts and Jobs Act: Gift, Estate and Generation-Skipping Transfer Tax Reform (February 28, 2018)
- 2017 Year-End Estate Planning Advisory (November 20, 2017)
- 2016 Year-End Estate Planning Advisory (November 21, 2016)
- 2015 Year-End Estate Planning Advisory (November 23, 2015)
- Eight Key Estate Planning Opportunities Arising from the Supreme Court's Decision on Same-Sex Marriage (June 29, 2015)
- 2014 Year-End Estate Planning Advisory (November 26, 2014)
- The New York Non-Profit Revitalization Act of 2013 – Important Changes Affecting New York Nonprofit Entities and Charitable Trusts (February 24, 2014)
- 2013 Year-End Estate Planning Advisory (November 2013)
- Estate Planning Opportunities Arising from Recent Revenue Ruling Concerning Marriages of Same-Sex Couples (September 3, 2013)

- Estate Planning Opportunities Arising from Recent Landmark Supreme Court Decisions Concerning Marriages of Same-Sex Couples (June 28, 2013)
- Estate Planning After the Fiscal Cliff Deal (January 16, 2013)
- 2012 Year-End Estate Planning Advisory (November 20, 2012)
- 2011 Year-End Estate Planning Advisory (November 23, 2011)
- House Votes 277-148 to Approve Senate Tax Cut Extension Bill (December 17, 2010)
- 2010 Year-End Estate Planning Advisory (November 2010)
- Important Changes to New York Not-For-Profit Corporation Law (October 14, 2010)
- 2010 Estate Tax Planning Strategies—Once-in-a-Lifetime Opportunities vs. Potential Traps for the Unwary (September 21, 2010)
- 2010 Revisions to New York Power of Attorney Statute Take Effect September 12 (August 24, 2010)
- HIRE Act Affects Foreign Trusts and Imposes Additional Requirements on US Persons with Foreign Accounts (March 24, 2010)
- US Government Acts Quickly to Help Haiti with Tax Benefits for Donors (February 2, 2010)
- Hooray, There's No Estate Tax: Now What Do I Do? (January 7, 2010)
- Possible One-Year Elimination of Estate and Generation-Skipping Transfer Tax in 2010: Going, Going, Gone? (December 23, 2009)
- 2009 Year-End Estate Planning Advisory (December 2009)
- Changes to New York Powers of Attorney Effective September 1 (July 28, 2009)
- 2008 Year-End Estate Planning Advisory (December 2008)
- New Expatriation Legislation Passed Unanimously by Congress and Signed by President (June 2008)

Presentations and Events

- Form 1041: How to Prepare an Accurate Form for Tax Professionals (July 8, 2009) | *Presenter*