



Contact

**Henry J. Leibowitz**

**Partner**

New York

+1.212.969.3602

[hleibowitz@proskauer.com](mailto:hleibowitz@proskauer.com)

Hank Leibowitz, a partner in the Private Client Services Department, has a practice encompassing all aspects of estate and tax planning, estate and trust administration and fiduciary litigation. Hank is a member of the Firm's cross-disciplinary, cross-jurisdictional Coronavirus Response Team. He addresses client concerns with respect to gift tax and estate tax issues. Additionally during the pandemic Hank has had to deal with logistical issues concerning the execution of documents requiring witnesses and notaries as well as navigating the probate court system during this difficult time.

Hank primarily represents individuals in a wide variety of estate and financial planning issues including estate, gift and generation-skipping tax planning. He has obtained favorable private letter rulings from the IRS in connection with the preparation of estate plans for his clients. In recent years, Hank has become very involved with planning relating to distributions from qualified plans and IRA's, including Roth rollovers, income and estate tax issues and devising methods that allow continued tax deferral within said plans. He also has extensive experience with all types of life insurance planning, including split-dollar arrangements.

Hank has administered large and complex estates in New York, Connecticut, New Jersey and Florida. He has handled numerous IRS estate tax audits and state estate tax domicile disputes which have been favorably resolved. He has also been

involved in many Surrogate's Court proceedings. Notably, he has a great deal of experience in the administration of various artists' estates, having handled the estate of Leonard Bernstein, the estate of Keith Haring, the George Balanchine trust, and a litigation brought by the New York State Attorney General against the estate of Joseph Cornell and the Cornell Foundation.

Hank is a member of our Fiduciary Litigation Group and has been involved in will contests and other estate and trust related litigations. He also handles family matters such as the preparation of prenuptial and postnuptial agreements. He regularly counsels individuals concerning charitable giving and advises private foundations and public charities on tax issues.

Hank began his career as a tax accountant for Arthur Young & Co. (now Ernst & Young) before returning to law school. He has authored numerous articles, including several that have been published in *Estate Planning Magazine* and is the editor of *Personal Planning Strategies* and *Wealth Management Update*.

Hank is on the board of directors of VIP Community Services. VIP is an organization based in the Bronx that addresses the consequences of extreme poverty; addiction, housing, healthcare and employment.

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#### Practices

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Private Client Services, International Private Client Services, Family Office, Fiduciary Litigation

#### Market Solutions

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Coronavirus (COVID-19)

#### Education

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New York University School of Law, LL.M.

Fordham University School of Law, J.D.

Emory University, B.B.A.

#### Admissions & Qualifications

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Connecticut

New York

#### Memberships

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New York City Bar (Past Member of Committee on Trusts, Estates and Surrogate's Courts)

Connecticut Bar Association (Estates and Probate Section)

#### Awards & Recognition

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Best Lawyers in America 2013-2017, 2019-2022

New York Super Lawyers 2008-2021

JD Supra Readers' Choice: Wealth Management & Estate Planning 2018