Contact

Stephanie E. Heilborn

Partner

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Stephanie Heilborn is a partner in the Private Client Services Department, leads the International Private Client Services group and is a current member of the Firm's Executive Committee.

Stephanie counsels some of the world's wealthiest families and largest financial institutions in the implementation of complex tax-planning strategies, international estate planning and trust administration as well as fiduciary litigation. She assists in the formation and provision of corporate tax advice to private foundations and other tax-exempt organizations. She also has experience in forming and advising domestic and international family offices regarding estate and tax planning.

Stephanie frequently lectures and writes on estate-planning topics and has been quoted by The New York Times and Forbes. She has served as an Adjunct Associate Professor of Law at Brooklyn Law School.

Matters

Stephanie's extensive experience in estate planning includes representing:

- Entrepreneurs in advance of sale of closely-held business, including transfers of interests in business to children
- Multi-national families involving structuring of entities and trusts to hold non-U.S. assets and gifts from non-U.S. citizens
- Young families involving creation of life insurance trusts and structuring of gifts to minor children
- Financial executives involving significant gifts to charity, planning for deferred compensation and structuring of inheritances from non-U.S. citizen family members
- U.S. citizens living in the U.K., including planning for new U.K. income tax rules applicable to non-domiciliaries and foreign real property
- Large financial institutions in connection with review of trust agreements for U.S. and non-U.S. persons
- Beneficiaries of foreign trusts regarding U.S. income and transfer taxation including accumulation distributions
- Corporate fiduciaries regarding fiduciary duties and investment of trust and estate assets under New York Prudent Investor Rule as well as litigation matters including will contests and contested accounting proceedings in New York Surrogate's Court
- Valuable artwork and the formation of charitable foundations

Practices

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

Education

Georgetown University Law Center, J.D.

Student Editor-In-Chief, *The Tax Lawyer*, 1999-2000

London School of Economics and Political Science, M.Sc.

Harvard University, A.B.

Admissions & Qualifications

New York

New Jersey

Court Admissions

U.S. District Court, New Jersey

Memberships

American College of Trust & Estate Counsel (ACTEC)

American Bar Association, International Law Section, Vice Chair, International Private Client Committee 2011-2012; Real Property, Probate & Trust Law Section

New York State Bar Association, Trust and Estates Law Section

New York City Bar Association, Estate & Gift Tax Committee, 2007-2009

Society of Trust and Estate Practitioners (STEP), Member

Milton Resnick and Pat Passlof Foundation, Trustee

MoMA (Museum of Modern Art) Planned Giving Advisory Committee, Member

Awards & Recognition

Best Lawyers in America 2019-2024

Citywealth Magazine: Leading Lawyers, International – North America 2012-2016

Thomson Reuters: New York Metro Super Lawyer 2013-2016

Legal Services NYC: Top 25 Pro Bono Advocate 2015

“Top 50 Women,” New York Metro Super Lawyers, 2019-2020

Chambers High Net Worth USA - Private Wealth Law: Eastern Region; New York - Private Wealth 2019-2021, 2023-2024

New York Super Lawyers 2019-2022