



## Practice Areas

- Trusts & Estates
- Tax
- Elder Law & Special Needs
- Family Business Succession Planning
- Banking & Finance
- Corporate

## Education

- Villanova University School of Law, J.D.
- Georgetown University Law Center, LL.M.

## Admissions

- Florida
- Georgia
- New Jersey
- New York
- Pennsylvania
- U.S. Tax Court

# Susan L. King

## PARTNER

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Susan L. King is a partner in the Firm's Tax and Trusts & Estates Practices. She is Chair of the Firm's Trusts & Estates Department. Ms. King has extensive experience advising clients with estate and wealth transfer planning, estate administration and taxation, corporate formation and business succession planning, elder law and special needs planning. She regularly counsels individuals and families on the various tax and legal aspects of charitable giving to help her clients achieve their goals.

Ms. King takes a hands-on approach with estate administration clients in order to guide them through the sometimes cumbersome process with ease, often assisting clients with resolving valuation and other estates, gifts and generation-skipping transfer tax issues with the Internal Revenue Service. She provides preparation of fiduciary accountings for estates as well as inter-vivos trusts, and the preparation of estate, fiduciary and gift tax returns.

Ms. King also represents various small businesses, nonprofits and corporate entities in complex tax matters including tax planning, tax-exempt status, state and local tax issues, structuring and drafting tax transactions and assisting with recordkeeping and notification burdens to comply with state and federal laws.

As a frequent speaker, Ms. King has lectured for such organizations as the New York State Bar Association, ALI-ABA, Lorman Education Services and New Jersey Continuing Legal Education. Ms. King has published numerous articles regarding estate and gift taxation in such publications as the *Journal of Taxation*, *Broker News*, and the *New York Law Journal*.

## Professional Credentials

- Advisory Council, Central New York Community Foundation
- Advisory Council, Upstate Foundation
- Executive Committee, New York State Bar Association
- Vice-Chair, Charitable Planning Committee, New York State Bar Association
- Committee Member, Aid in Dying Committee for the Trusts & Estates Section, New York State Bar Association

## Honors & Recognitions

- Selected, New York – Upstate, *Super Lawyers*

- Rated, AV Preeminent, Martindale-Hubbell

## **Press & Publications**

### **News**

- 25 Hancock Estabrook Attorneys Named Super Lawyers for 2021
- “SECURE Act: Retirement Planning Opportunities and Pitfalls” 55 Plus Central New York Magazine
- Miller King LLC Combines with Hancock Estabrook, LLP

### **Publications**

- Trusts & Estates and Tax Law Legal Alert: IRS Filing Extension
- Tax Law Alert: Return of Economic Impact Payment for Deceased Taxpayers
- Elder Law & Special Needs Alert: Changes to Medicaid – New York State Education and Health Budget Bill Creates a Home Care Look-Back Period for all Home Care Services
- Trusts & Estates and Tax Law Alert: Remote Witnessing
- Trusts & Estates and Tax Law Alert: Broader COVID-19 Tax Relief Announced
- Trusts & Estates Law Alert: Remote Notarization
- Trusts & Estates Law Alert: SECURE Act – Retirement Planning Opportunities and Pitfalls

### **Speaking Engagements**

- Hancock Estabrook Sixth Annual Advisors to Small Business Symposium
- Hancock Estabrook Third Annual Advisors to Small Business Symposium