STROOCK

Kevin Matz

Partner

New York
Phone: 212-806-6076
Fax: 212-806-6006
kmatz@stroock.com

Related Services

- Family Office
- Israel
- Private Client Services
- Qualified Opportunity Zones

Education

- LL.M., New York University School of Law, 1996; Taxation
- J.D., Fordham University School of Law, 1993
- B.S., City University of New York, 1986

Kevin Matz concentrates on domestic and international estate and tax planning, estate administration and related litigation. His practice primarily involves advising high net worth individuals in wealth transfer planning; drafting wills and trusts; gift, estate, income and generation-skipping transfer tax planning and tax return preparation; charitable gift planning; probate proceedings and estate administration; and associated litigation as well as corporate counseling.

Kevin has advised clients on entity and succession planning, including use of family limited partnerships, use of grantor retained annuity trusts, transfers to irrevocable trusts involving complex valuations, qualified personal residence trusts, irrevocable life insurance trusts, and the use of charitable remainder trusts, charitable lead trusts and private foundations to further family planning and philanthropic objectives.

Kevin is a Fellow of the American College of Trust and Estate Counsel, and has written and spoken extensively about the use of leveraged transfer techniques and estate planning for groups ranging from private equity fund managers to professional athletes. He is frequently cited in the professional literature, including by the Heckerling Institute on Estate Planning, for his innovative solutions and analysis.

Kevin is also a certified public accountant. *Super Lawyers* has recognized him two years running as a Rising Star. He is also recognized by *Best Lawyers in America*.

Honors & Awards

- *Chambers High Net Worth*
- *Best Lawyers* - Trusts and Estates
- Top 25 Opportunity Zone Influencers

Memberships

- President, Foundation for Accounting Education (FAE)
- Fellow, American College of Trust and Estate Counsel (ACTEC)
  - Member, International Estate Planning Committee
  - Member and Co-chair of the Model LLC Form subcommittee, Business Planning Committee
  - Member and Chair of the Social Media subcommittee, Communications Committee

- Co-Chair of Tax Committee of Trusts and Estates Section of NY State Bar Association, 2017–2019
- Chair of NYSSCPA Estate Planning Conference, 2012–present
- Chair of NYSSCPA Estate Planning Committee, 2013–2015, 2017–2018
- Chair of NYSSCPA Entertainment, Arts and Sports Committee, 2011–2013
- Chair of NYSSCPA/FAE Curriculum Committee, 2016–2017
- Vice-Chair of UJA Federation of New York Trusts and Estates Lawyers Group, 2015–2017

Speeches & Events

- Panelist, "Qualified Opportunity Funds, Opportunity Zones and ESG Investing Conference," NYSSCPA, September 17, 2020
- Speaker, “Estate Planning Considerations in the Current Environment,” NYSSCPA, April 7, 2020
- Speaker, “Highlights of 2020 Heckerling Institute on Estate Planning Tech Session,” UJA-Federation of New York, March 12, 2020
- Speaker, “Opportunity Is Knocking: Frozen O-Zone Planning with Qualified Opportunity Funds,” 54th Annual Heckerling Institute on Estate Planning, Orlando, FL, January 15, 2020
- Speaker, Ernst and Young’s Private Client Advisor Roundtable, New York, NY, December 17, 2019
- Speaker, “Qualified Opportunity Zones,” Westchester/Rockland Chapters Tax Conference-Part 2, Rye Broook, NY, December 2, 2019
- Moderator, “Family Office Structures and Wealth Management and Preservation” and “Tax Issues Affecting Family Offices,” Stroock’s Second Annual Family Office Symposium, November 13, New York, NY, 2019
- Speaker, Boundless Impact Investigating, Webinar, October 8, 2019
- Speaker, “Opportunity Zones/Provisions of the Recent Tax Law,” Dallas Estate Planning Council, Dallas, TX, October 3, 2019
- Speaker, “Latest Developments and Planning Ideas in Changing Times,” 2019 Trust Symposium, New York, September 25, 2019
- Speaker, “Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders,” Strafford, Webinar, September 4, 2019
- Speaker, New York State Society of CPA’s Summary of the US Dept of Treasury’s July 9 Public Hearing, New York, NY, August 13, 2019
- Speaker, 2019 Opportunity Zone Expo, New York, NY, August 9, 2019
- Speaker, “Making Money With Opportunity Zones & Tax the Benefits,” Opal Family Office & Private Wealth Management Forum, Newport, RI, July 23, 2019
- Speaker, “Qualified Opportunity Funds and Opportunity Zones,” 2019 NYU Summer Tax Institute’s Advanced Trusts and Estates Conference, New York, NY, July 18, 2019

- Speaker, New York State Society of CPA's 1st Annual Qualified Opportunity Funds and Opportunity Zones Symposium, New York, NY, June 19, 2019
- Speaker, "Qualified Opportunity Funds and Opportunity Zones: What Estate Planners Need to Know," American College of Trust and Estate Counsel Webcast, May 30, 2019
- Speaker, New York State Society of CPA's Annual Estate Planning Conference, New York, NY, May 23, 2019
- Speaker, The American College of Trust and Estate Counsel's 2019 Annual Meeting, La Quinta, CA, March 20-24, 2019
- Speaker, Highlights of 2019 Heckerling Institute on Estate Planning, New York, NY, March 7, 2019
- Speaker, "Section 199A: Final Regulations, New Guidance, and Implications for Estate Planners," American College of Trust and Estate Counsel Webinar, February 20, 2019
- Speaker, New York State Society of CPA's Estate Planning Committee Meeting, New York, NY, February 31, 2019
- Speaker, "Qualified Opportunity Zone Funds," New York State Society of CPA's Partnerships and LLCs Taxation Conference, New York, NY, January 23, 2019
- Speaker, New York State Society of CPA's Trust and Estate Taxation Conference, New York, NY, December 4, 2018
- Presenter, New York State Society of CPA's Queens/Brooklyn chapter annual tax conference, Brooklyn, NY, December 4, 2018
- Moderator, "Overview of Opportunity Zones and the Latest Guidance from the Treasury & IRS," The Riverside Experience Opportunity Zone Conference, New York, NY, November 29, 2018
- Speaker, "Qualified Opportunity Zones: Pros and Pitfalls," New York, NY, November 15, 2018
- Speaker, "The Future of Estate Planning and the Impact of the Tax Reform", New York, NY, November 14, 2018
- Speaker, "Top Ten Estate Planning Techniques After the 2017 Tax Act", New York City Bar, New York, NY, November 14, 2018
- Panelist, "Qualified Opportunity Funds," Stroock Family Office Symposium, New York, NY, November 8, 2018
- Speaker, Tax Planning for Individuals Conference, Foundation for Accounting Education, New York, NY, November 5, 2018
- Speaker, "The *Lender Management* Case and Qualified Opportunity Funds", New York Tax Study Group Meeting, New York, NY, October 25, 2018
- Speaker, "Tax Planning Under the Tax Cuts and Jobs Act of 2017", New York City Bar, New York, NY, October 18, 2018
- Speaker, "The Proposed Section 199A Regulations and Multiple Trust Rules: What Estate Planners Need to Know", The American College of Trust and Estate Counsel, Webinar, October 17, 2018
- Speaker, 2018 Trust Symposium, Wilmington Trust, New York, NY, October 2, 2018

- Speaker, “Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders”, Strafford, Webinar, September 5, 2018
- Speaker, Trust and Estates Tax Conference, NYU School of Professional Studies, New York, NY, July 19-20, 2018
- Speaker, Estate Planning Conference, New York State Society of CPAs, New York, NY, May 24, 2018
- Speaker, “Highlights of 2018 Heckerling Institute on Estate Planning”, Foundation for Accounting Education, New York, NY, March 1, 2018
- Speaker, “A Brave New World in Estate Planning”, New York State Bar Association, New York, NY, January 24, 2018
- Speaker, Trust and Estate Taxation Conference, Foundation for Accounting Education, New York, NY, December 7, 2017
- Speaker, “"Estate Planning Strategies: The Top Ten List", New York City Bar, Webinar, November 29, 2017
- Speaker, Estate Planning Committee Meeting, New York State Society of CPAs, New York, NY, November 16, 2017
- Speaker, “A Case Study in Celebrity Estates”, New York State Society of CPAs, New York, NY, September 28, 2017
- Speaker, “U.S. Estate and Gift Taxation of Nonresident Aliens”, New York State Society of CPAs, New York, NY, August 22, 2017
- Speaker, “Estate Planning and Carried Interest: Estate Tax Reduction Strategies for Private Equity and Hedge Fund Founders”, Stafford, Webinar, August 1, 2017
- Speaker, Estate Planning Conference, New York State Society of CPAs, New York, NY, May 25, 2017
- Speaker, Yale Club Insurance Group, New York, NY, April 3, 2017
- Speaker, 2017 Heckerling Review, New York State Society of CPAs, New York, NY, February 16, 2017

Publications

Kevin has authored a number of articles on estate and tax planning and estate administration. In addition, Kevin is the co-author of two estate planning treatises, *Manning on Estate Planning* (Practicing Law Institute 2014), and *Estate Planning for Professionals – Understanding What is Needed for Estates of Any Size* (Cannon Financial Institute 2009). Select publications include:

- "IRS Notice 2020-39: Additional Opportunity Zone Relief Due to the COVID-19 Pandemic," *Tax Stringer*, August 1, 2020
- “Protecting Yourself, Your Family, and Your Heirs during the COVID-19 Crisis,” *TaxStringer*, June 1, 2020
- “The April IRS Guidance on CARES Act and Other Relief,” *Stroock Special Bulletin*, April 28, 2020
- “‘Virtual Witnessing’ of Wills, Lifetime Trusts, Health Care Proxies and Durable Powers of Attorney Is Allowed in New York State Through May 7, 2020,” *Stroock Special Bulletin*, April 8, 2020

- “Additional COVID-19 Emergency Tax Relief From the IRS and New York State,” *Stroock Special Bulletin*, March 30, 2020
- “How the Final Regulations on Qualified Opportunity Zones Come Out on Trust and Estate Related Issues,” *Wealth Strategies Journal*, March 27, 2020
- “COVID-19 Emergency Tax Relief – The IRS Postpones Certain April 15 Income Tax Deadlines to July 15, and New York State Announces That It Will Follow Suit,” *Stroock Special Bulletin*, March 23, 2020
- “Governor Cuomo Authorizes ‘Virtual Notarization’ Until April 18,” *Stroock Special Bulletin*, March 20, 2020
- “Final Regulations on Qualified Opportunity Funds: Trust and Estate Issues,” *TaxStringer*, February 1, 2020
- “Federal Estate, Gift and GST Tax Exemptions Continue Their Upward Surge to $11,580,000,” *Stroock Special Bulletin*, January 7, 2020
- “IRS Issues Final Opportunity Zone Regs,” *Wealth Management* , January 3, 2020
- “Stroock’s Deep Dive Into the Final QOZ Regulations,” *Stroock Special Bulletin*, January 2, 2020
- “SECURE Act Passed in Year – End Spending Package,” *Stroock Special Bulletin*, December 23, 2019
- “The Latest Proposals on Qualified Opportunity Zone Businesses,” *TaxStringer*, November 4, 2019
- “Opportunity Zones for Operating Businesses,” *Stroock Special Bulletin*, August 7, 2019
- “SEC Clarifies: No Special Treatment for Qualified Opportunity Zone Funds,” *Stroock Special Bulletin*, July 24, 2019
- “They’re Out! Stroock’s Take on the Second Set of Proposed QOZ Regulations,” *Stroock Special Bulletin*, April 19, 2019
- “New York Retroactively Reinstates Its Estate Tax Clawback for Certain Taxable Gifts Made Within 3 Years of Death,” *Stroock Special Bulletin*, April 15, 2019
- “Federal Estate, Gift and GST Tax Exemptions Skyrocket to $11,400,000,” *Stroock Special Bulletin*, January 8, 2019
- “Qualified Opportunity Zones: More of Your Questions Answered,” *Stroock Special Bulletin*, November 27, 2018
- “Six Burning Questions on the New Qualified Opportunity Zone Guidance,” *Stroock Special Bulletin*, November 6, 2018
- “After the *Lender* Case — Securities Law Restrictions That Apply to Family Offices Managing Other People’s Money,” *Stroock Special Bulletin*, November 6, 2018
- “Stroock’s Take on the New ‘Qualified Opportunity Zone’ Guidance,” *Stroock Special Bulletin*, October 19, 2018
- “When Opportunity Knocks to Defer Tax on Gains: ‘Qualified Opportunity Funds’,” *TaxStringer*, August 1, 2018
- “When Opportunity Knocks to Defer Tax on Gains – ‘Qualified Opportunity Funds’,” *Stroock Special Bulletin*, July 17, 2018

- "The *Lender* Case: Potential Avenue for Family Offices to Obtain Trade or Business Expense Deductions for Rendering Investment Management Services," *Stroock Special Bulletin*, June 18, 2018
- "Does Lender Management Provide Family Offices with a Roadmap for Obtaining an IRC section 162 Trade or Business Expense Deduction in Connection with Providing Investment Management Services?" *TaxStringer*, June 1, 2018
- "Pass-Through Deduction Primer," *WealthManagement.com*, March 16, 2018
- "A Major Change in Planning with Limited Entities," *WealthManagement.com*, March 2, 2018
- "Gifting Opportunities Under the New Tax Law," *WealthManagement.com*, March 2, 2018
- "Increased Exemption Amounts: Use Them or Lose Them?" *WealthManagement.com*, February 26, 2018
- "How the 2017 Tax Reform Act Affects Estate Planning for High-Net Worth Individuals," *TaxStringer*, February 1, 2018
- "The Obama Administration's Fiscal Year 2014 Tax Proposals That Pertain to Estate Planning," *TaxStringer*, May 2013
- "A View from the Audience at Heckerling (2013)," *WealthManagement.com*, February 15, 2013
- "So What Does It Mean To Have a 'Permanent' Estate and Gift Tax System Anyway? – Estate Planning in 2013 and Beyond," *TaxStringer*, February 2013
- "Estate Planning Opportunities During 2012 Before the Clock Strikes 2013 – Use It or Lose It?" *TaxStringer*, May 2012

Admitted To Practice

New York; New Jersey