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Susan C. Frunzi
Partner

Contact

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Concentrates on providing high-net-worth individuals with advice on estate planning, estate administration, charitable giving and organizations, family law and litigation.

In the estate planning area, Sue creates sophisticated plans, including for possible incapacity, and analyzes different *inter vivos* and testamentary gift-giving options in the context of various income, gift and estate tax laws.

She also oversees all aspects of the administration of small and large estates, including representing clients in Internal Revenue Service and state estate tax audits. She develops and implements charitable giving plans, negotiates contributions to charitable organizations and oversees the administration of tax-exempt organizations.

In the family law area, Sue negotiates and prepares cohabitation, prenuptial, postnuptial and separation agreements and counsels married

couples on income, gift and estate tax planning issues.

She also represents clients in Tax Court proceedings, trust & estate disputes and other matters.

Sue is a Fellow of the American College of Trust and Estate Counsel, a former member of the Trusts, Estates & Surrogate's Courts Committee of the New York City Bar Association, a member of the New-York Historical Society's Planned Giving Advisory Council, a member of The Rockefeller University's Committee on Trust and Estate Gift Plans and a former David Rockefeller Fellow of the New York City Partnership and Chamber of Commerce.

Sue serves on the boards of the Dune Road Foundation, the Elaine Dannheisser Foundation, the Fred and Donna Nives Foundation, the Harold & Mimi Steinberg Charitable Trust and The JPB Foundation.

She has been recognized as a leader in her field by *Chambers High Net Worth*, *Crain's*, *The Best Lawyers in America* and *New York Super Lawyers*. According to *Chambers*, "[Sue] doesn't miss a thing and is always on top of matters. She has a high degree of knowledge in complex wealth management matters."

Practices

CHARITABLE GIVING AND PLANNING

EDUCATION

ESTATE PLANNING

ESTATE AND TRUST ADMINISTRATION

EXECUTIVE AND MANAGEMENT TEAM REPRESENTATION

GENERAL PERSONAL REPRESENTATION

INDIVIDUAL CLIENT SERVICES

MATRIMONIAL REPRESENTATION

NONPROFIT

REPRESENTATION OF FIDUCIARIES

Bar Admissions

New York

Education

Columbia Law School, J.D.

- Harlan Fiske Stone Scholar
- Editor, *Columbia Law Review*

Tufts University, B.A.

- *summa cum laude*
 - Phi Beta Kappa
 - Dean's List
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Publications

- *Trusts and Estates Practice in New York* (Thomson Reuters), 2023
- "Charitable Giving in Response to the COVID-19 Crisis," *Schulte Memorandum*, April 16, 2020
- "Current Lifetime Estate Planning Opportunities in Light of Low-Interest Rates and Depressed Market Conditions," *Schulte Memorandum*, April 16, 2020
- "Remote Witnessing and Lifetime Estate Planning Opportunities – Updates in the Wake of COVID-19," *Schulte Alert*, April 16, 2020
- "How Naming Rights Can Go Wrong," *The Wall Street Journal*, Sept. 21, 2014 (quoted)
- Profiled in "Voice of Experience: Susan C. Frunzi, Partner, Schulte Roth & Zabel LLP," *The Glass Hammer*, July 21, 2014

Speaking Engagements

- “Pitfalls of Charitable Giving,” NY State Society of CPAs Family Office Committee Meeting, New York, June 2018
- New York City Ballet Serenade Society, New York, September 2017
- “Estate Planning, Charitable Giving and Other Considerations,” Schulte 24th Annual Private Investment Funds Seminar, New York, January 2015
- “Management Company Structuring and Operations,” Schulte 23rd Annual Private Investment Funds Seminar, New York, January 2014
- Schulte and The New-York Historical Society Good Practices for Great Collections: Ethics, Gifts, Museums and Libraries, New York, November 2013
- “Philanthropy and Future Generations,” Morgan Stanley Smith Barney Conference, New York, April 2012

Memberships

- Fellow, American College of Trust and Estate Counsel
- Dune Road Foundation
- Elaine Dannheisser Foundation
- Fred and Donna Nives Foundation
- Harold & Mimi Steinberg Charitable Trust
- The JPB Foundation
- Trusts, Estates & Surrogate's Courts Committee, New York City Bar Association, 2003-2007
- New-York Historical Society, Planned Giving Advisory Council
- David Rockefeller Fellow, New York City Partnership and Chamber of Commerce, 1998-1999
- Committee on Trust and Estate Gift Plans, The Rockefeller University

Distinctions

- *Chambers High Net Worth*
- *Crain's* Notable Women in Law
- *The Best Lawyers in America*
- *Top Women Attorneys in the New York Metro Area, New York Super Lawyers*