SCHULTE ROTH + ZABEL

PEOPLE

Catherine Grevers Schmidt

Partner

Contact

+1 212.756.2329

catherine.schmidt@srz.com

919 Third Avenue

New York, NY 10022

Advises on complex estate and tax planning for high-net-worth individuals and families, entrepreneurs and real estate owners, and on planning for the generation-skipping transfer tax.

Through use of sophisticated techniques such as qualified personal residence trusts, grantor retained annuity trusts, dynasty trusts, intentionally defective grantor trusts and limited liability companies, among others, as well as traditional wills and revocable trusts, Catherine assists clients in minimizing the impact of estate and gift taxes on their estate plans, and in transferring family wealth to their children and grandchildren.

She also has considerable experience in the administration of large estates and trusts, advising clients on private foundation matters and in representing clients in contested estate and gift tax audits.

In addition to numerous audits settled at the initial and appeals levels, Catherine has also represented clients before the US Tax Court, achieving favorable settlement results and trial victories.

Catherine is a Fellow of the American College of Trust and Estate Counsel, serves on the Professional Advisors Council for Lincoln Center for the Performing Arts and is a member of the Advisory Board for the Domestic Relations Committee of *Trusts & Estates* magazine.

She writes about estate and gift tax topics and is a frequent speaker for programs sponsored by, among others, the Estate Planning Council of New York, the New York State Bar Association, New York University School of Continuing Legal Education and the New York State Society of Certified Public Accountants.

Catherine is often cited in publications, including *Forbes*, *Kiplinger's*, *New York Daily News* and *The Wall Street Journal*, with respect to legal issues in trusts and estates and has been a contributor to the *New York Daily News* "Money Pros" column.

Catherine has been recognized by many industry publications, including:

- In the area of Trusts and Estates by *The Best Lawyers in America*, since 2013
- In the area of Estate Planning and Probate by *New York Super Lawyers*
- Named to the *New York Super Lawyers* Top Women Attorneys in the New York Metro Area list
- Received Martindale-Hubbell's highest peer-reviewed "AV Preeminent" rating for excellence in the law and ethical conduct
- Named a leading lawyer for Private Wealth Law by *Chambers High Net Worth*

She is also included on several local and national lists of preeminent women lawyers by such publications as LexisNexis, *Avenue Magazine* and Martindale-Hubbell.

Catherine is a former member of the New York State Bar Association's Committee on Estate Planning and a former member of the New York City Bar Association's Trusts, Estates and Surrogate's Court Committee, for which she served as chair of the Subcommittee on Portability.

Practices

CHARITABLE GIVING AND PLANNING

ESTATE PLANNING

ESTATE AND TRUST ADMINISTRATION

GENERAL PERSONAL REPRESENTATION

INDIVIDUAL CLIENT SERVICES

MATRIMONIAL REPRESENTATION

REPRESENTATION OF FIDUCIARIES

Bar Admissions

New York

Connecticut

Court Admissions

US Supreme Court

US Tax Court

US District Court, Eastern District of New York

US District Court, Southern District of New York

Education

New York University School of Law, J.D.

- *magna cum laude*
- Order of the Coif
- *New York University Law Review*

Harvard University, Ed.M.

Georgetown University, B.S.

- *cum laude*
- Psi Chi

Publications

- "The SLAT Trap," *Trusts & Estates*, December 2021
- "Falling Into the Gap of State Death Taxes," *New York Law Journal*, Jan. 26, 2009
- "Estate Planning for the Surviving Spouse – Part 2," 36 *Estate Planning* 16, January 2009
- "Estate Planning for the Surviving Spouse – Part 1," 35 *Estate Planning* 3, December 2008
- "Where Privacy Fails: Equal Protection and the Abortion Rights of Minors," 68 *New York University Law Review* 597, 1993

Speaking Engagements

- "Lifetime Transfers and the Federal Gift Tax: The Enduring Wealth Tax," NYU Summer Institute in Taxation – Introduction to Trusts and Estates, New York, 2003-2021
- "Estate Planning in a Low Interest Rate Environment: GRATs, CLATs and Sales to IDGTs," American Heart Association 15th Annual Invitational Conference on Estate Planning and Administration, New York, April 2015
- "Estate Planning, Charitable Giving and Other Considerations," Schulte 24th Annual Private Investment Funds Seminar, New York, January 2015

Memberships

- Fellow, American College of Trust and Estate Counsel
- Member, Professional Advisors Council, Lincoln Center for the Performing Art
- Member, Advisory Board, *Trusts & Estates* magazine, Domestic Relations Committee
- Former Member, Trusts, Estates and Surrogate's Court Committee; Former Chair, Subcommittee on Portability; Member, New York City Bar Association
- Member, Trusts and Estates Law Section, New York State Bar Association
- Former Member, Trusts and Estates Advisory Group, Board of the Optometric Center of New York, State College of Optometry

Distinctions

- *Chambers High Net Worth*
- *The Best Lawyers in America*
- Martindale-Hubbell, AV Preeminent
- *New York Super Lawyers – Top Women Attorneys in the New York Metro Area*

Prior Experience

- Patterson Belknap Webb & Tyler, 1993-2014