

Practice Areas

- Trusts and Estates
- Tax
- Corporate

Education

- J.D., University of Pennsylvania Law School, 1985
- M.A., University of Chicago, 1980
- B.A., magna cum laude, Emory University, 1979, Phi Beta Kappa

Bar Admissions

- New York (1986)
- U.S. District Court for the Southern District of New York (1989)
- U.S. Tax Court (1988)

Tracy Green Landauer

Partner

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Tracy Green Landauer organizes and provides ongoing and special issue representation to tax-exempt organizations including arts, charitable, community, literary, research and trade organizations.

Tracy counsels her tax-exempt clients with regard to:

- Issues of formation, exemption, board governance and policies, and organizational structures
- Compensation planning
- IRS and state reporting requirements and audits
- U.S. tax compliance issues in domestic and international grant-making
- Unrelated business income, prohibited transactions and operational issues
- Compliance with state fundraising/solicitation requirements for print and electronic media

Tracy also provides personal estate, tax, charitable gift and retirement planning to a broad range of individuals, tailoring plans to the needs and goals of each client.

Tracy provides:

- Comprehensive estate plans for business owners, professionals, artists, entrepreneurs and others
- Gift, estate and generation-skipping transfer tax planning
- Business succession plans
- Charitable gift and income tax planning
- Multi-generational wealth preservation plans
- Administration of decedents' estates and trusts

Previous Positions

- Greenberg Traurig, LLP, Of Counsel (2002-09)
- Balber Pickard Maldonado and Van Der Tuin, P.C., Associate, Of Counsel (1985-2002)

Publications

- Co-author (with Richard Kay, Alan Laufer & Eric Woldenberg), *Time to Check Your Will and Consider Expanded Gift Opportunities*, Pryor Cashman Legal Update (January 2011)
- Author, *Gifting In 2010? - Consider The Math*, Pryor Cashman Legal Update (November 2010)
- Author, *New Rules For Investments: The New York Prudent Management Of Institutional Funds Act*, Pryor Cashman Legal Update (October 2010)
- Author, *Small Non-Profits Have An Important Filing Requirement*, Pryor Cashman Legal Update (September 2010)
- Co-author (with Richard Kay & Eric Woldenberg), *Estate Tax Repeal And Roth IRA Conversions*, Pryor Cashman Legal Update (January 2010)
- Co-author, "Provisions of the Pension Protection Act of 2006 Affecting Tax-Exempt Organizations and Their Donors," *Warren's Heaton Legislative & Case Digest* (December 2006)

Speaking Engagements

- Speaker, *Key Issues Facing Not-For-Profit Boards*, The Directors Roundtable & the National Leadership Institute Program, New York (October 2008)

Professional Affiliations

- American Bar Association, Member, Sections on Taxation, Business Law and Trust and Estates Law
- New York State Bar Association, Member, Trusts and Estates Law Section
- The Association of the Bar of the City of New York, Member

News

- Pryor Cashman Tax Group Publishes Legal Update on Expanded Gift Opportunities
- Partner Tracy Green Landauer Quoted In CCH Tax Publication About Small Tax-Exempts Filing E-Postcard
- Partner Tracy Landauer Authors Legal Update About Tax Consequences Of Gifting In 2010
- Partner Tracy Green Landauer Authors Legal Update On New York Prudent Management Of Institutional Funds Act
- Partner Tracy Green Landauer Authors Legal Update About Important IRS Filing Requirement For Small Non-Profits
- Pryor Cashman Tax Group Publishes Legal Update on Estate Tax Repeal and Roth IRA Conversions
- Tracy Green Landauer Joins Pryor Cashman LLP As Partner In Tax And Trusts And Estates Practice Groups

Events

- Partner Tracy Green Landauer To Speak At 12th Annual Endowment and Foundation Forum