

**Practice Areas**

- Trusts and Estates
- Tax

**Education**

- LL.M., New York University School of Law, 1984
- J.D., Syracuse University College of Law, 1978
- M.S., Syracuse University, 1978
- B.A., State University of New York at Binghamton, 1975

**Bar Admissions**

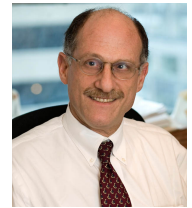
- New York (1979)
- New Jersey (1985)
- U.S. Circuit Court of Appeals for the Second Circuit (1980)
- U.S. District Courts for the Southern and Eastern Districts of New York (1980) and District of New Jersey (1985)

**Alan S. Laufer**

Associate  
[alaufer@pryorcashman.com](mailto:alaufer@pryorcashman.com)

7 Times Square  
New York, NY  
10036-6569

Direct Tel: 212-326-0403  
Direct Fax: 212-798-6303



Alan Laufer is an associate in the Trusts and Estates Group. He joined Pryor Cashman in 1997. Alan specializes in all aspects of estate planning, estate administration, litigation in the Surrogate's Courts, and laws affecting charitable organizations.

Alan's practice includes drafting and structuring complex wills, trusts, agreements and other estate planning documents; representing executors, trustees and beneficiaries in difficult estate administration issues; and representing fiduciaries before the Internal Revenue Service and state taxing authorities in connection with estate and gift tax issues. Alan has successfully litigated will contests, disputed administrations and accountings and actions against fiduciaries.

Alan has represented clients in connection with complex issues involving the organization and administration of charitable organizations, including public charities, private foundations, charitable lead trusts and charitable remainder trusts; obtaining tax exemption of charitable organizations from the Internal Revenue Service; potential excise tax liability of charitable organizations and managers of charitable organizations; and state law issues regarding charitable organizations, including issues regarding corporate governance and compliance with charitable solicitation laws.

Immediately prior to joining Pryor Cashman, Alan was a sole practitioner, practicing law and accounting. He specialized in trusts and estates law, tax law, pension and ERISA law and public accounting.

Alan received an LL.M. in Taxation from New York University College of Law in 1984. He received a J. D. from Syracuse University College of Law and an M. S. in Accounting from Syracuse University College of Business Administration in 1978, where he was Technical Editor of the Syracuse Journal of International Law and Commerce and a member of the Moot Court Board. Alan received a B.A. in Geology from State University of New York at Binghamton in 1975.

Alan has been a Certified Public Accountant in New York State since 1980.

### **Publications**

- Co-author (with Richard Kay, Tracy Green Landauer & Eric Woldenberg), *Time to Check Your Will and Consider Expanded Gift Opportunities*, Pryor Cashman Legal Update (January 2011)
- Co-author (with Jeffrey Asher and Eric Woldenberg), *New York Law Amended to Broaden Revocatory Effect of Divorce on Dispositions to Former Spouse and Nomination of Former Spouse as Fiduciary*, Pryor Cashman Legal Update (September 2008)

### **Speaking Engagements**

- Speaker, *The Probate Process From Start to Finish*, National Business Institute seminar, Long Island (August 2011)
- Speaker, *Oddities and Challenges In Probate Law*, National Business Institute seminar, Long Island (February 2009)

### **News**

- Pryor Cashman Associate Alan Laufer Speaks At NBI Seminar on Probate Process
- Pryor Cashman Tax Group Publishes Legal Update on Expanded Gift Opportunities
- Woldenberg, Asher and Laufer Author Legal Update On Amendment Of E.P.T.L. Section Relating To Divorces And Former Spouses

### **Events**

- Pryor Cashman's Laufer To Speak At NBI Seminar on Probate Process
- Pryor Cashman's Alan Laufer To Speak At NBI Seminar On "Oddities And Challenges In Probate Law"