

# Michael S. Schwartz

#### **Partner**

New York, NY | (212) 297-2428

mschwartz@daypitney.com

## Overview

Michael Schwartz advises high net worth individuals, fiduciaries and family offices on sophisticated private client matters involving trusts and estates, including tax and succession planning. His practice focuses on domestic and multijurisdictional estate planning for high net worth individuals, extending to all facets of estate, gift and generation-skipping transfer tax planning. Michael also assists clients with succession and governance planning in contemplation of the transition of assets from generation to generation.

In addition, Michael advises fiduciaries and beneficiaries on all phases of estate and trust administration. He also has extensive experience with gift and estate tax audits.

Michael is a leading voice in the field of trusts and estates. He has been a frequent speaker, author and contributor to publications on issues relating to trusts, estates and succession planning. He has been a ranked practitioner in private client law in New York in Chambers HNW\* since the inception of its rankings. In 2023, he was elected to serve as Chair of the Trusts and Estates Law Section of the New York State Bar Association, where he has also served as Vice-Chair, Treasurer and Secretary. He was a former member of the Board of Directors of the Estate Planning Council of New York City, where he currently serves as Co-Chair of the International Estate Planning Committee. In addition, Michael is a Fellow of the prestigious American College of Trust and Estate Counsel (ACTEC). He is an Adjunct Professor of Law at Fordham University School of Law in New York City, teaching a class entitled Trusts and Estates Drafting, and is the co-author of the 14th edition of the Practicing Law Institute treatise entitled Stocker on Drawing Wills and Trusts, which is updated annually.

\* No aspect of these advertisements has been approved by the highest court of any state. See Awards Methodology.

## **Education and Credentials**

#### **Education**

New York University School of Law, J.D., 2007 University of Illinois, B.A., 2004

## Practices & Industries

**International Trust & Estates** 

**Private Client** 

Tax

**Trust & Estates** 



#### **Admissions**

State of New York

U.S. District Court, Southern District of New York

U.S. Tax Court

#### **Affiliations**

New York State Bar Association, Trusts and Estates Section, Chair, 2023; Vice-Chair, 2022; Secretary, 2021; Treasurer, 2020; First District Representative, 2019; Chair of the Estate and Trust Administration Committee, 2017-2018

Estate Planning Council of New York City, International Estate Planning Committee, Co-Chair, 2022-2023; Board of Directors, 2019-2022

American College of Trust and Estate Counsel (ACTEC), Fellow

Society of Trust and Estate Practitioners (STEP)

# **Recognition and Community**

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

## Recognitions

Chosen for inclusion in The Best Lawyers in America (Woodward/White, Inc.) for Trusts and Estates, 2023-2026

Chosen for inclusion in Chambers HNW Guide (Chambers & Partners) of recognized practitioners for wealthy individuals and families in New York, 2019-2025

Recipient of the Trusts and Estates Distinguished Author Award, 2017

## **Community Involvement**

Fordham University School of Law, Adjunct Professor

# **Insights**

Are Santa Clauses in Estate Planning Documents Always a Welcome Gift?

Trusts & Estates Law Journal, May 23, 2025

Message from the Section Chair

January 25, 2024

The Importance of Flexibility to the Trusts and Estates Attorney

January 12, 2024

Essential Reads on Family Offices

Global Law and Business Ltd, November 7, 2023



Message from the Section Chair Summer 2023

Are You Required to Participate in Bureau of Economic Analysis' Benchmark Survey? May 1, 2023

Message from the Section Chair March 16, 2023

## News

Day Pitney's Chambers High Net Worth Recognition Climbs to 22 Attorneys in 2025 Edition July 24, 2025

Chambers High Net Worth Recognizes 18 Day Pitney Attorneys for Private Wealth Law July 18, 2024

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law July 20, 2023

Day Pitney Expands New York Private Client Department With Marjorie Hornaday February 6, 2023

Michael S. Schwartz Appointed Chair of the Trusts and Estates Law Section of the New York State Bar Association February 1, 2023

Day Pitney Expands New York Private Client Department With Partner Michael Schwartz January 24, 2023

## In The Media

Are Santa Clauses in Estate Planning Documents Always a Welcome Gift, New York City Bar Association Estate & Gift **Taxation Committee** 

November 20, 2025

New York Private Client Department Attorneys Michael S. Schwartz and Emma Pletenycky speak at Estate Planners Day on May 22 with Estate Planning Council of New York City May 22, 2024

"Planning for and Addressing Changed Circumstances," New York State Bar Association's Trust and Estates Law Section January 17, 2024

"Trusts and Estates Law Section 2023 Fall Meeting," NYSBA September 29, 2023

"The Many Benefits of Financial Modeling in the Estate Planning Process," New York State Bar Association's Trusts and **Estates Law Section** 

April 27-30, 2023

Attorneys 'On the Move' New York Law Journal, February 16, 2023

Attorneys 'On the Move'

New York Law Journal, February 10, 2023



#### The Daily Docket Moves

Reuters' The Daily Docket Newsletter, January 25, 2023

#### Curtis Trusts and Estates Pro Jumps to Day Pitney in NY

Law360 Pulse, January 26, 2023

#### Generational Resilience Through the Integration of Governance into Structure

The International Family Offices Journal, October 19, 2020

#### It Takes A Village... Again

STEP Journal Vol. 28 Issue 4, September 3, 2020

## Generational Resilience Though the Integration of Governance into Structure

The International Family Offices Journal, September 2020

#### Family Governance: Generational Continuity Through Risk Mitigation

32nd Annual RPTE National CLE Conference, American Bar Association's Real Property, Trust and Estate Law Section, May 14, 2020

#### GST Allocations: Often Automatic, but Rarely Straightforward | 2020

American Bar Association Midyear Meeting, Tax Section, January 30-February 1, 2020

#### GST Allocations: Often Automatic, but Rarely Straightforward | January 2020

Tax Notes, January 6, 2020

#### Miscellaneous Thoughts on Miscellaneous Itemized Deductions: Updates on Federal and New York Law

New York State Bar Association Trusts and Estates Law Section Journal, October 1, 2019

#### Generation-Skipping Transfer Tax Exemption Allocation: Often Automatic, But Rarely Straightforward

34th Annual Spring Fiduciary Tax Day Conference, Committee of Baking Institutions on Taxation, July 17, 2019

#### The Basics of Basis in Estate Planning | 2019

Tax Conferences in July, New York University School of Professional Studies, July 16, 2019

#### The Anatomy of a Trust

New York State Bar Association, Trusts & Estates Law Section and the Committee on Continuing Legal Education, May 31, 2019

#### Florida Trust Considerations for the New York Practitioner

May 16-18, 2019

#### International Wealth Transfer Tax Planning after the Tax Cuts and Jobs Act

November 4-6, 2018

#### The Anatomy of a Trust and the Fundamentals of Trust Administration

November 4-6, 2018

#### The Basics of Basis in Estate Planning | 2018

July 17, 2018

## Sophisticated Estate Planning Techniques Made Easy

May 3-6, 2018

### The Trump Effect: Practical Estate Planning in Uncertain Times

April 23, 2018

#### Planning with Revocable Trusts

February 7, 2018

#### International Wealth Transfer Planning for the Domestic Wealth Transfer Advisor

November 2017



#### The Trump Effect: Practical Drafting Tips for Estate Planners in Uncertain Times

The Current, November 1, 2017

### Who Needs a Decanting Statute?

NYSBA Trusts and Estates Law Section Journal, October 1, 2017

#### The Basics of Basis in Estate Planning | 2017

July 2017

#### New IRS Release of Estate Tax Lien Requirements

Probate and Property Magazine, March 1, 2017

## Financial, Income Tax and Estate Planning for Retirement Plan Participants, Individual Retirement Account Owners, and Their Beneficiaries

November 2016

#### International Estate Planning for the Domestic Lawyer | 2016

September 27, 2016

#### The Chan Zuckerberg Initiative

Trusts & Estates Magazine, May 1, 2016

#### International Estate Planning for the Domestic Lawyer

Estate Planning Magazine, April 1, 2016

## 14th Edition of Stocker on Drawing Wills and Trusts

Practicing Law Institute, November 1, 2015

#### Fiduciary Exception to the Attorney-Client Privilege

Estate Planning Magazine, February 1, 2015

#### Lost Trusts in New York – The Case for Statutory Intervention

NYSBA Trusts and Estates Law Section Journal, June 1, 2014

#### The Case for Eliminating Crummey Powers

Law360, May 28, 2014

## Decanting and Compulsory Accounting Under New York Law

The New York Law Journal, April 1, 2014

## "Rachal v. Reitz and the Evolution of the Enforceability of Arbitration Clauses in Estate Planning Documents

Probate and Property Magazine, November/December 2013

