N. Todd Angkatavanich

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Partner

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Education: Fairleigh Dickinson University, magna cum laude, B.A. • Rutgers University School of Law, Tax Law Honors, Campbell Scholar, • Rutgers Graduate School of Management, M.B.A. • New York University School of Law, Taxation, LL.M.

Admitted: State of NJ, 1993 • State of NY, 1995 • State of CT, 2006 • Registered Foreign Lawyer in the UK, 2007

Year joined: 2005

Year became partner: 2007

Overview

Todd's practice is focused on tax, trusts and estates, and business succession matters for affluent individuals and their families. He regularly advises domestic and international families and family offices with respect to creating trust and related business structures to preserve, protect and grow family wealth for multiple generations in a tax efficient manner.

Todd has significant experience working with clients to structure US and international wealth preservation vehicles such as Family Limited Partnerships, Grantor Retained Annuity Trusts, Sales to Intentionally "Defective" Grantor Trusts, Foreign Grantor Trusts, Qualified Personal Residence Trusts, Buy-Sell Agreements and Preferred Freeze Partnerships. He also advises clients on business succession matters, with a particular emphasis on navigating the various tax pitfalls under Chapter 14 of the Code. In addition, Todd's practice also involves the preparation of estate planning documents for clients including "tax-sensitive" Wills and Revocable Trusts, Generation-Skipping Dynasty Trusts and Irrevocable Life Insurance Trusts. Todd also has experience in advising Hedge Fund and Private Equity Fund professionals with respect to transferring carried interests into multi-generational trusts for the benefit of younger family members in a tax-efficient manner.

Todd is a frequent contributor to Trusts and Estates and Private Wealth magazines. He has also been published in Estate Planning magazine, ACTEC Journal, BNA Tax Management, Private Asset Management and other publications. He is a member of the Editorial Board for Trusts & Estates Magazine. He is also a member of the Advisory Board for BNA/Tax Management Estates, Gifts and Trusts.

Todd is a frequent speaker on estate planning topics such as Family Limited Partnerships, Business Succession Planning and related Chapter 14 issues. He has given presentations, webinars and teleconferences for various organizations including the Heckerling Estate Planning Institute, the ABA Section of Real Property Trust & Estate Law Spring Symposia, Trusts & Estate Magazine as well as numerous estate planning councils, CPA Societies and professional organizations.

Todd is a member of the Business Planning Group - Business Investment Entities Committee of the American Bar Association, Real Property, Trust & Estate Law Section.

Publications and speaking engagements

- "Planning for Certainty in Business Direction and Succession," FFI Practitioner, May 2012.
- Teleconference Presentation on "Multiple Planning Opportunities Using Preferred Partnership," to the Business Planning Group of the American Bar Association, Real Property Trust & Estate Law Section, April 2012.
- "Putting It to the Test: Opportunities and Considerations when the Estate Plan is About to Become the Estate Administration," BNA Tax Management Estates, Gifts and Trusts Journal, March 2012.
- Presentation on "A Ten Point Diagnostic Test of Your Family Limited Partnership," at the 46th Annual Heckerling Estate Planning Institute, Orlando, FL, January 2012. Watch Todd discuss this presentation on Trusts & Estates' Industry Insights Live from Heckerling.
- Webinar Presentation on "The Latest on Family Limited Partnerships," for Pennsylvania Institute of Certified Public Accountants, December 2011.
- Presentation on "Business Transition and Certainty Planning Opportunities Under the Tax Relief Act," to CBIA Family Business, Norwalk, CT, November 2011.
- Presentation on "Planning with Formula Clauses," to New York State Society of CPAs, Foundation for Accounting Education, October 2011.
- Presentation on "Protecting the Principals," Greenwich, CT, October 2011.

- Presentation on "Estate Planning for Private Equity/Hedge Fund Carried & Profit Interests," New York, NY, October 2011.
- Webinar Presentation on "Partnership Soup - Nuts Included!" for Trusts and Estates magazine, September 2011.
- Teleconference Presentation on "Pre-Immigration Tax Planning" September 2011.
- "Set It, But Don't Forget It: Practical Tips To Avoid The Devil In The Details After A Transaction Has Closed," Trusts and Estates, September 2011.
- "Changes to Connecticut's Estate and Gift Taxes," Withers Bergman LLP Briefing Notes, May 2011.
- Presentation on "Unique Wealth Transfer Planning Opportunities for Fund Professionals in 2011 and 2012, Greenwich, CT, May 2011.
- Presentation on "Window of Opportunity: Saving Taxes in 2011-2012 and Providing for Certainty with Succession Planning," Greenwich, CT, May 2011.
- "Preferred Partnership Freezes," *Trusts and Estates Magazine*, May 2011.
- Presentation "Fixin' to Die Rag - When Boomer Estate Plans Mature - From Representing The Client to Administering The Estate," ABA Section of Real Property, Trust & Estate Law 22nd Annual Spring Symposia, Washington D.C., April 2011.
- "An alternative to the vertical slice," *Private Asset Management*, April 2011.
- Presentation on "Multi-Generational Wealth Planning," Trust, Estates and Alternatives Conference, Ivy Plus, New York, March 2011.
- "Non-Vertical Carried Interest Transfer Planning-An Alternative to the Vertical Slice," Private Asset Management, March 2011.
- Presentation on "Estate Planning in 2011," for Private Asset Management, New York, NY, February 2011.
- Presentation on "International Tax and Estate Planning Issues for Fund Principals," NY, January 2011.
- Teleconference presentation on "International Aspects of Estate Planning," New Haven, CT, December 2010.
- Presentation on "Vertical" and "Non-Vertical" Fund Carried Interest Planning, Greenwich, CT and New York, NY, December 2010.
- Presentations on "Year-End and Other Timely Wealth and Tax Planning Ideas," Greenwich, CT and New York, NY, December 2010.
- "December 2010 Is The Best Month to Create A GRAT," Withers Bergman Tax Alert Newsletter, December 2010.
- Presentation on "Business Succession Planning," New York, NY, December 2010.
- "Going Non-Vertical with Fund Interests - Creative Carried Interest Transfer Planning When The "Vertical Slice" Won't "Cut It," *Trusts and Estates Magazine*, November 2010.
- Presentation on "'Carrying' Wealth to the Next Generation - Estate Planning with Carried Interests in Private Equity, Real Estate and Hedge Funds," New York, NY October 2010.
- Presentation on "Year-End Estate Planning Ideas," December 2010.
- Presentation on "Business Succession Planning with Buy-Sell Agreements," Janny Montgomery Scott Planning for Today program, Orange, CT, June 2010.
- "Creative Planning with Preferred Partnerships - The Next Best Thing in Wealth Transfer Planning?" Investment Management Institute, Wealthy Family/Family Office Forum, Greenwich, CT, June 2010.
- "Black Shirts (Black, Shurtz) and the Marital Deduction Mis-match," *Trusts and Estates Magazine*, June 2010.
- Presentation on "Planning with Preferred Partnerships" at Estate Planners Day 2010, for Estate Planning Council of New York CIty, Inc., May 2010.
- "Pre-Liquidity Planning - Do It Now," *Trusts and Estates Magazine*, April 2010.
- Presentation on "Trends in Family Offices - Multi-Generational Wealth Planning," for Ivy Plus, Ivy Plus Alternative Investment Network, New York, NY, March 2010.
- Please click here to see a complete list of Todd's publications and speaking engagements

Memberships

- Connecticut Bar Association
- New Jersey Bar Association
- New York State Bar Association

On a personal note

Todd enjoys cooking, wine, writing music and running. In his spare time, Todd enjoys spending time with his wife, Lauretta, their two children and their two Labrador Retrievers.

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