

## Of Counsel

**Offices:** New York

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**Education:** Bucknell University, B.S. • Boston University School of Law, J.D. • New York University School of Law, LL.M.

**Admitted:** State of FL, 1975 • State of NY, 1968

**Year joined:** 2008



## Overview

Mr. Lerner practices in the area of art law including dealing with auction houses, consignment agreements and tax planning for items of tangible personal property.

Mr. Lerner is an adjunct Assistant Professor of Paralegal Studies at New York University School of Continuing Education. He is admitted to practice in the United States Tax Court.

## Publications and speaking engagements

- Author, Art as Charity, Private Wealth Magazine, January/February 2012.
- Author, *All About Tax Tips for Collectors*, published by The Practising Law Institute, 2008.
- Lecturer, Heckerling 42<sup>nd</sup> Annual Institute Planning for Art, January 2008.
- *ARTISTS' ESTATES: Reputations in Trust* published 2005 by Rutgers University Press - chapter dealing with tax planning.
- *ESTATE PLANNING FOR SPECIAL ASSETS* published 2005 by California CEB - chapter entitled "Charitable Giving of Art and Other Collectibles".
- Lecturer, Chicago Estate Planning Group, Sponsored by Sotheby's, Chicago, IL, January 2005.
- Lecturer, Volunteer Lawyers for the Arts - Seminar Sponsored by MetLife Foundation, New York, NY, April 2005.
- Lecturer, Baltimore Estate Planning Council, Baltimore, MD, May 2005.
- Lecturer, 36<sup>th</sup> Annual New York Estate Tax and Financial Planning Conference, New York, NY, September 2005.
- Lecturer, JPMorganChase Estate Seminar, Chicago, IL, October 2005.
- Lecturer, Philadelphia Estate Planning Council - Joint Lecture with Chief of IRS Art Panel, Philadelphia, PA, October 2005.
- Art Law: The Guide for Collectors, Investors, Dealers and Artists, by Withers Bergman LLP, Counsel Ralph E. Lerner and Judith Bresler, Withers Bergman LLP, Counsel, Marks Publication of Third Edition in Expanded, Three-Volume Collection, November 3, 2005.
- Lecturer, FBI Training Session, New York, NY, November 2005.
- Lecturer, Texas Banker's Association, Dallas, TX, November 2005.
- Lecturer, Annual Meeting Appraisers Association of America, New York, NY, November 2005.
- Lecturer, New York State Bar Association - Third Annual Sophisticated Trusts & Estates Law Institute, New York, NY, November 2005.
- Lecturer, New York Law School, New York, NY, December 2005.

## Memberships

- Former Chairman, Association of the Bar of the City of New York, Art Law Committee
- Former Chairman, New York State Bar Association-Art Law Committee
- Former Chairman, American Bar Association-Forum on Entertainment and Sports Law-Art Law Section
- Florida Bar Association
- International Bar Association
- Fellow, American College of Trusts and Estate Counsel
- Board Member, New York Volunteer Lawyer for the Arts

## On a personal note

