Jonathan C. Byer

Partner

Private Wealth

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Jonathan Byer concentrates his practice in estate and tax planning for individuals and families, the representation of fiduciaries and the administration of estates and trusts. He frequently designs plans for high-net-worth individuals to help them both achieve personal goals and leverage their gift, estate and generation-skipping transfer (GST) tax exemptions to preserve and protect family wealth. He also works with young individuals and families to address their current estate planning needs and to plan for future inherited or earned wealth.

Personalized advice on all matters of trusts and estates

Each client is different, but Jonathan strives to provide each of them with a plan that fits their personal needs in a tax-efficient way. He has extensive experience in planning and drafting revocable and irrevocable trusts, including dynasty trusts. He also assists clients with life insurance, premarital and charitable gift planning including charitable trusts and the formation of private foundations. Jonathan handles all aspects of trust and estate administration, including filing estate and gift tax returns and filing probate petitions. In addition, he advises clients with cross-border concerns on matters involving international tax law.

Recognitions

Recognized or listed in the following:

- Empire State Counsel®
  - Pro Bono Honoree, 2016
- *Best Lawyers in America*
  - Ones to Watch
    - Trusts and Estates, 2024–2025

Practices

- Business Succession Planning
- Charitable Planning, Philanthropy and Nonprofit Organizations
- International Private Wealth
- Private Wealth

Industries

- Private Client Services

Education

- JD, Brooklyn Law School
- BA, Colgate University

Bar Admissions

- New York
- New Jersey

Community Involvements

- New York State Bar Association, Estate and Trust Administration Committee

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News

- Katten Attorneys Recognized as *Best Lawyers®* and *Best Lawyers: Ones to Watch®* Award Recipients (August 15, 2024)
- Katten Attorneys Distinguished by *Best Lawyers®* (August 17, 2023)
- Katten Attorneys Lauded for Pro Bono Service (October 27, 2021)
- *Law360* Celebrates Katten's New Partner Class (February 8, 2021)
- Katten Announces New Partner Class (October 30, 2020)

Publications

- 2023 Year-End Estate Planning Advisory (November 20, 2023)
- *Private Client*, A Law Over Borders Comparative Legal Guide (February 21, 2023)
- Estate Planning Considerations Leading up to 2023, Plus a Year-End Checklist (January 2023)
- 2022 Year-End Estate Planning Advisory (November 17, 2022)
- 2021 Year-End Estate Planning Advisory (November 22, 2021)
- Proposed Tax Legislation Would Dramatically Impact Private Wealth Planning (September 24, 2021)
- 2021 Biden Plan Estate Planning Advisory (January 15, 2021)
- Boiling Down a Biden Plan for Estate Planning (December 15, 2020)
- 2020 Year-End Estate Planning Advisory (November 24, 2020)
- 2019 Year-End Private Wealth Advisory (November 25, 2019)
- Katten Team Publishes 2018 Year-End Estate Planning Series (December 4–7, 2018)
- 2018 Year-End Estate Planning Advisory (November 19, 2018)
- The Tax Cuts and Jobs Act: Gift, Estate and Generation-Skipping Transfer Tax Reform (February 28, 2018)
- 2017 Year-End Estate Planning Advisory (November 20, 2017)
- *United States v. Byrum*: Too Good To Be True? (February 2017)
- 2016 Year-End Estate Planning Advisory (November 21, 2016)
- Stocker on Drawing Wills and Trusts (14th edition) (December 9, 2015)
- "Fiduciary Exception" to the Attorney-Client Privilege (February 2015)

- Decanting and Compulsory Accounting Under New York Law (April 11, 2014)
- Rachel v. Reitz and the Evolution of the Enforceability of Arbitration Clauses in Estate Planning Documents (November/December 2013)

Presentations and Events

- 2024 Private Wealth and Fiduciary Seminar New York (September 24, 2024)
- Cardozo Trusts & Estates Law Society (November 7, 2023) | *Panelist* | *Trusts and Estates Attorney Panel*
- Pre-Liquidity Planning For a Family-Owned Business (November 2, 2021) | *Speaker*
- Developments in Tax-Efficient Investing for Sophisticated Investors, Family Offices, Wealth Advisors, Distributors and Alternative Asset Managers (October 3, 2017) | *Panelist*