

# Elizabeth Larrauri Chamulak

## Partner

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Elizabeth Larrauri Chamulak is a partner in the firm's Trust and Estate department. She has practiced exclusively in the area Wills, Trusts and Estates for over 25 years. Elizabeth has extensive experience in estate planning as well as all aspects of probate proceedings, estate and trust administration. She advises individual clients and families regarding multi-generational transfers and protection of assets, including real estate, securities, family businesses and tangible personal property.

Elizabeth has represented individuals and corporate fiduciaries during probate and accounting proceedings and has appeared before the Surrogate's Courts of numerous counties in New York and New Jersey. A large part of her practice includes Surrogate's Court proceedings.

Elizabeth counsels domestic and international clients with respect to estate planning and has prepared documents such as Wills, Revocable and Irrevocable Trusts, Grantor Retained Annuity Trusts, Life Insurance Trust Agreements, Personal Residence Trusts, Charitable Remainder Trusts, and Supplemental Needs Trusts.

Elizabeth also has expansive experience in the preparation of estate and gift tax returns and in representing clients before the Internal Revenue Service and state taxing authorities with issues pertaining to estate, gift and income tax.

Elizabeth is experienced in handling complex domestic and international estates and trusts of various sizes. She also has experience in real estate and corporate transactions as it pertains to trust and estate administration. She also has worked with charitable organizations and foundations.

#### Areas of Concentration:

- Probate and Surrogate's Court Practice
- Estate and Gift Taxation
- Supplemental Needs Trust

### **Practices**

• Trusts and Estates

# **Bar Admissions**

- New York
- U.S. District Court for the Southern District of New York
- U.S. District Court for the Eastern District of New York

## Education

- J.D., Elisabeth Haub School of Law at Pace University
- B.S., Management and Finance, St. Francis College

# **Professional and Community Activities**

- Member of the New York State Bar Association Trusts and Estates Section
- Member of New York Women's Bar Association
- Estate Planning Council of New York City