



ANDREW G. BESCH

Senior Associate

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Andrew is a Senior Associate with the firm's Trusts & Estates Practice, where he assists clients on a wide range of estates and trusts matters. His area of focus includes planning for complex estates, tax planning, and counseling fiduciaries and beneficiaries on estate and trust administration, including contested matters.

Within his practice, Andrew has a particular focus on assisting clients with estate and trust planning and administration matters that present cross-border tax and probate issues. Specifically, Andrew has experience advising on estate planning for Canadian residents with U.S. citizenship or U.S. citizen beneficiaries. This includes experience advising clients with respect to U.S. gift and estate tax, purchases of U.S. real property by non-residents, and cross-border trust and business planning, including with respect to the PFIC, CFC, and Accumulation Distribution tax regimes.

Honors

- Listed, *Upstate New York Super Lawyers* Rising Stars (Estate and Probate) 2022 - 2023
- Managing editor, *The Journal of Law & Politics*

Press Releases

55 Hodgson Russ LLP Attorneys Named to 2023 *Upstate New York Super Lawyers* List
August 23, 2023

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of *Upstate New York Super Lawyers*
Hodgson Russ Press Release, August 23, 2022

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

Practices & Industries

International Tax
Private Wealth Planning
Tax-Exempt Organizations
Trusts & Estates
Trusts & Estates Controversies

Admissions

New York

Education

University of Akron, B.B.A., summa cum laude
University of Virginia School of Law, J.D.

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Publications

New York State Legislative Developments For Tax-Exempt Organizations/Nonprofits

Hodgson Russ Tax-Exempt Organizations Alert, December 15, 2021

Recent Developments For Tax-Exempt Organizations/Nonprofits

Hodgson Russ Tax-Exempt Organizations Alert, November 10, 2021

New Nonprofit Filing Requirements with NYS Department of State

Hodgson Russ Tax-Exempt Organizations Alert, May 14, 2021

Recent COVID-19 Developments for Tax-Exempt Organizations/Nonprofits

Hodgson Russ Tax-Exempt Organizations Alert, May 13, 2021

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming?

Hodgson Russ Trusts & Estates Alert, November 11, 2020

IRS Recognizes the Issuance of Erroneous Tax-Exempt Status Revocations Due to COVID-Related Computer Issue

Hodgson Russ Tax-Exempt Organizations Alert, November 2, 2020

Remote Notarization and Witnessing Extended in New York

Hodgson Russ Trusts & Estates Alert, July 21, 2020

IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations

Hodgson Russ International Tax Alert, April 22, 2020

IRS Postpones Due Date for Form 990 Series Returns

Hodgson Russ Tax-Exempt Organizations Alert, April 16, 2020

IRS Notice 2020-23 Provides Additional Deadline Extension Relief

Hodgson Russ Federal-International Tax Alert, April 10, 2020

Presentations & Events

Ontario Legal Conference - Cross Borders

CBIA Lawyers Financial, Heuristica Discovery Counsel LLP, LexisNexis, Ontario Bar Association, May 4, 2023