



## KATHERINE E. CAULEY

Partner; Tax Practice Area Leader; Trusts & Estates Practice Leader; Private Wealth Planning Practice Leader

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Kathy concentrates her practice in all aspects of tax and estate planning and administration, wealth preservation and charitable giving, trust administration, Canada/U.S. cross-border tax and estate planning, and business succession planning.

### Legacy Planning

Using her 20 years of experience working with high net worth individuals and complex assets, Kathy crafts client-specific plans designed to maximize tax efficiency without sacrificing legacy objectives like family harmony, philanthropy and stewardship of family assets across multiple generations.

Kathy favors a collaborative approach, working with the family's other advisors, accountants and wealth planners to develop a comprehensive estate roadmap.

### Multi-State and Cross-Border Planning

Kathy counsels clients with ties to multiple jurisdictions. Whether her clients want to change their domicile or preserve the family cottage, or they have children and grandchildren across the river, Kathy helps them navigate the tax complexities and jurisdictional "peculiarities" that can be a trap for the unwary.

### Trust Modification, Decanting and Directed Trust Planning

Kathy helps her clients adapt existing, inflexible plans by using statutes in trust-friendly jurisdictions that permit non-judicial trust modifications, mergers and "decanting".

Further, using a combination of sophisticated planning techniques, she enables clients to push significant value and future growth to the next generation while maintaining control over investments and closely-held assets.

### Charitable Giving

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

New York City  
605 Third Avenue  
Suite 2300  
New York City, NY 10158  
212.751.4300

Toronto  
Practice restricted to U.S. law  
22 Adelaide Street West, Suite 2050  
Toronto, ON M5H 4E3  
416.595.5100

### **Practices & Industries**

Trusts & Estates  
Private Wealth Planning  
International Trusts & Estates  
International Tax  
Canada-U.S. Cross-Border  
International-U.S. Cross-Border  
State & Local Tax  
Tax Residency

### **Admissions**

New York

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Kathy provides clients with expert and sound advice regarding the legal and tax issues associated with charitable giving. She provides guidance as to the structure and distribution of the charitable gift so that it comports with the donor's intent and maximizes the tax and gift aspects of the donation.

#### Business Succession Planning

Family businesses present unique legal needs. Legal expertise is needed to maintain stability and unity among family members so as to assure the ongoing vitality of the family as well as the continued viability of the business entity.

Kathy develops applicable succession strategies, manages execution of the plan and devises methods to address changes effectively. She reviews tax and estate planning strategies in order to minimize the income tax and estate tax consequences of the transfer.

Due to the depth of her expertise, Kathy is a frequent speaker on trusts and estates topics at our firm's annual Florida Residency Series. Throughout her career, she has also given presentations and seminars at the request of other professional organizations.

Kathy exclusively practices U.S. law and is admitted to practice in New York.

#### **Honors**

- Listed, *Best Lawyers in America* (Trusts and Estates) 2012 - 2024

#### **In the News**

Attorney says pandemic brought sharper focus on estate planning  
*Buffalo Business First*, December 10, 2020

Fifty-Five Hodgson Russ Attorneys Named to *Best Lawyers* 2014  
August 28, 2013

Fifty-Four Hodgson Russ Attorneys Named to *Best Lawyers* 2013  
August 30, 2012

In the Spotlight: Katherine Cauley  
*Buffalo Business First*, April 20, 2012

Hodgson Russ Announces New Practice Group Leaders  
April 12, 2012

#### **Education**

Canisius College, B.A., cum laude

University at Buffalo School of Law,  
J.D., magna cum laude

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A Plan for Ever After; Take Steps Now to Prevent Confusion About How You Want Your Estate Settled After Death  
*Buffalo News*, August 2, 2010

Hodgson Russ Announces New Partners  
January 26, 2009

## **Press Releases**

Hodgson Russ LLP Honored with 2023 New York State Bar Association President's Pro Bono Service Award  
April 17, 2023

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 19, 2022

55 Hodgson Russ Attorneys Ranked in 2022 Edition of *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 19, 2021

55 Hodgson Russ Attorneys Ranked in 2021 *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 20, 2020

52 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings  
*Hodgson Russ Press Release*, August 20, 2019

48 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings  
*Press Release*, August 15, 2018

Fifty-two Hodgson Russ Attorneys Named to 2018 *Best Lawyers* Listing, Five Included in "Lawyer of the Year" Categories  
*Press Release*, August 15, 2017

2017 *Best Lawyers* Names Fifty-four Hodgson Russ Attorneys From Multiple Offices  
*Hodgson Russ Press Release*, August 18, 2016

Fifty-Five Hodgson Russ Attorneys Named to *Best Lawyers* 2016, Five Honored as Buffalo 'Lawyers of the Year'  
*Press Release*, August 17, 2015

## **Publications**

New Jersey Enacts Major Changes to Corporate and Gross Income Tax  
*Hodgson Russ LLP State & Local Tax Alert*, July 6, 2023

New York State Budget Notes – May 5, 2023  
*Hodgson Russ State and Local Tax Alert*, May 5, 2023

New Jersey Tax Laws: Out with the Old and In with the New Tax Laws in 2023  
*Hodgson Russ SALT Alert*, January 3, 2023

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Tax Updates from New York City – September 2022  
*Hodgson Russ TriState Tax Alert*, September 12, 2022

Tax Provisions of Interest in New York's 2022-23 Budget  
*Hodgson Russ State & Local Tax Alert*, April 12, 2022

Tax Updates from New Jersey - March 2022  
*Hodgson Russ Tristate Tax Alert*, March 28, 2022

New Jersey Enacts Amendments to its SALT Cap Workaround  
*Hodgson Russ New Jersey Tax Alert*, January 21, 2022

Tax Updates from Connecticut, New Jersey and New York City - January 2022  
*Hodgson Russ Tristate Tax Alert*, January 18, 2022

Local Sales Taxes on Solar-Generated Electricity  
*Hodgson Russ SALT and Renewable Energy Alert*, November 15, 2021

Tax Updates From Connecticut, New Jersey and New York City - November 2021  
*Hodgson Russ Tristate Tax Alert*, November 3, 2021

## **Presentations & Events**

2023 Florida Residency Series  
Hodgson Russ LLP, Palm Beach, Boca Raton, Miami, Sarasota, Naples, Florida, January 26, 2023 - February 24, 2023

2022 Florida Residency Seminar Series  
Manalapan/Palm Beach, Boca Raton, Sarasota and Naples, Florida, February and March 2022

2021 Hodgson Russ Summer Tax Series  
CCH CPENLink, July 14, 2021

2021 Florida Residency Webinar Series  
February 26, 2021

Women of Canisius Building PoWerful Partnerships  
Buffalo, New York, April 3, 2019

Charitable Giving Update - Elder Law Committee  
Buffalo, New York, February 26, 2019

Women in Leadership Luncheon  
Northrup Grumman, May 24, 2018

Florida Residency Seminar Series 2017  
January & February 2017

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Florida Residency Seminar Series 2016

Boca Raton, Naples, & Palm Beach Florida, January & February 2016

Optimizing Your Cross-Border Business: Trends in Cross-Border Business Structuring and Operations

Oakville, ON, September 24, 2015

### **Community & Pro Bono**

- Member, Governance Committee, Former Board of Directors, SPCA Serving Erie County
- Board of Directors: Buffalo Society of Natural Sciences

