



Partner, Trusts & Estates Controversies Practice Leader

kgluc@hodgsonruss.com

716.848.1455

Kevin concentrates his practice in the areas of U.S./Canada cross-border estate planning, estate and gift planning, business succession planning, estate and trust administration, and trust and estate litigation.

His primary focus is in the U.S./Canada cross-border estate planning area. He regularly works with individuals and their professional advisors on a wide range of cross-border issues, including U.S. estate, gift, and income tax planning for both U.S. and Canadian citizens; U.S. income tax compliance for U.S. citizens residing in Canada; and planning for Canadians acquiring U.S. real property for both personal use and investment.

Kevin frequently works with clients on their personal estate plans, which often includes planning for U.S. citizen or resident family members or U.S. situs property. He is a frequent speaker and author throughout Canada on U.S. Canada cross-border tax issues.

Kevin also regularly works with individual and corporate fiduciaries regarding trust and estate administration, including any contested proceedings.

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

### Honors

- Listed, Best Lawyers in America (Trusts and Estates) 2012 2024
- Listed, Upstate New York Super Lawyers, 2017, 2018
- Buffalo Business First/Buffalo Law Journal's Who's Who in Law, 2006

# Experience

Hodgson Russ was appointed by the U.S. District Court for the Western District of New York to be lead counsel in an aviation wrongful death action involving the death of 50 people. The firm also represented seven of the victims' families. Cases The Guaranty Building 140 Pearl Street Suite 100 Buffalo, NY 14202

Toronto

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

#### Practices & Industries

Trusts & Estates

Trusts & Estates Controversies

Private Wealth Planning

International Tax

Canada-U.S. Cross-Border

International Trusts & Estates

International-U.S. Cross-Border

Tax Controversy

## Admissions

New York

U.S. District Court, Western District of New York

#### Education

Miami (Ohio) University, B.A., cum laude

University at Buffalo School of Law,

www.hodgsonruss.com



were started all over the country, but were consolidated in a multidistrict litigation proceeding in Western New York, where Hugh M. Russ, III, the lead attorney for the Hodgson Russ team, has his primary office. The case has resulted in seven-figure settlements for each of the seven families we represented.

J.D., cum laude

#### In the News

Refresher on US Estate Tax Filing for Canadians Canadian Tax Highlights, November 18, 2019

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

Hodgson Russ Announces New Partners February 10, 2005

#### Press Releases

83 Hodgson Russ LLP Attorneys Ranked in 2024 Edition of Best Lawyers in America August 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

Sixty-One Hodgson Russ Attorneys Named to 2018 Upstate New York Super Lawyers

Press Release, August 20, 2018

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



Seventy Hodgson Russ Attorneys Named to 2017 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50 Press Release, September 6, 2017

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

## **Publications**

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming? Hodgson Russ Trusts & Estates Alert, November 11, 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 Notice 2020-23 Provides Additional Deadline Extension Relief Hodgson Russ Federal-International Tax Alert, April 10, 2020

NY Executive Order Allows Estate Planning Documents to be Executed Virtually Hodgson Russ Trusts & Estates Alert, April 8, 2020

A Time for Reflection: Estate Planning During a Market Downturn Hodgson Russ Trusts & Estates Alert, March 25, 2020

Small Estate Threshold Increased Hodgson Russ Trusts & Estates Alert, January 14, 2020

Clawback Final Regulations
Hodgson Russ Trusts & Estates Alert, January 2, 2020

SECURE Act Brings Major Changes to Retirement and Estate Planning Hodgson Russ Trusts & Estates Alert, December 27, 2019

Estate and Gift Tax Exclusions Increase to \$11.58 Million in 2020 Hodgson Russ Trusts & Estates Alert, November 18, 2019

# Presentations & Events

Canada Practice Webinar Series November 17, December 1 & 15, January 5 & 19



Critical Cross-Border Considerations for U.S.-Canada Estate Planning Ontario Bar Association, Toronto, Ontario, May 21, 2019

TD Wealth Advisory Presentation November 26, 2018

National TD Wealth Advisory Services Conference Toronto, Ontario, November 26, 2018

Canadian Tax Foundation, 2018 Ontario Tax Conference Toronto, ON, October 22, 2018

Coming to Terms with US Tax Reform
US Tax Reform Seminar & Live Webcast
Canadian Tax Foundation, Fairmont Royal York Hotel, April 5, 2018

STEP Canada Seminar: U.S.-Canada Cross-Border Issues Toronto, ON, January 16, 2014

Institute for Wills & Estate Education Seminar: U.S.-Canada Cross-Border Issues Toronto, ON, November 14, 2013

Society of Trust and Estate Practitioners Ottawa Chapter Seminar: Canada - U.S. Cross-Border Issues Ottawa, ON, May 8, 2013

U.S. Legal Considerations for Cross-Border Businesses and Individuals Hodgson Russ, Montreal, QC, March 14, 2013

#### **Professional Affiliations**

- The United States chapter of the Society of Trust and Estate Practitioners (STEP USA)
- Estate Analysts of Western New York
- Western New York Planned Giving Consortium
- New York State Bar Association
- Ontario Bar Association

# Community & Pro Bono

- Member, Board of Trustees: Hospice Foundation of Western New York
- Member, Board of Trustees: Southeast Works Foundation
- Chair, Supervisory Committee: Sweet Home Federal Credit Union
- Member, Development Committee: Community Foundation for Greater Buffalo