Deborah S. Kearns

EDUCATION

New York University, New York, New York
LL.M. Taxation, May 2005

Albany Law School of Union University, Albany, New York
Juris Doctor, May 2000, s*umma cum laude*
Executive Editor for Business, ALBANY LAW REVIEW
Edward M. Cameron Jr. '21 Prize – Public Interest Law Award

Siena College, Loudonville, New York
B.S. Marketing/Management, May 1991

EXPERIENCE

Albany County Surrogate's Court, Albany, New York
Chief Clerk, February 2015 – present

Assist court users and counsel with Surrogate's Court practice and procedure. Supervise court personnel. Manage court caseload, resources, court budget, statistical reports and records management to provide efficient and timely service to all court users. Perform legal review of proceedings filed, attend court conferences, perform legal research and draft court decisions. Assist Surrogate's Court clerks throughout the third judicial district and statewide. Drafted published decisions: <u>Matter of Smith</u>, 2018 NYLJ LEXIS 2151 (Sur Ct, Albany County 2018); <u>Matter of Kosmo Family Trust</u>, 61 Misc 3d 1224(A) (Sur Ct, Albany County 2018).

West, a Thomson Reuters Business
Commentator, June 2015 – present

Write commentary to McKinney's Consolidated Laws of New York, Surrogate's Court Procedure Act, Articles 1, 2, 3, 5, & 6.

Albany Law School of Union University, Albany, New York
Assistant Clinical Professor of Law, June 2008 – February 2015
Director, Transactions and Tax Law Clinic

Represented low-income individuals with federal and associated New York State tax liabilities in tax controversy matters. Engaged in systemic advocacy through collaboration with taxpayer advocacy groups, academics and practitioners on the national and state level. Represented not-for-profit organizations in seeking tax-exempt status. Taught and mentored students to be effective advocates and skilled professionals.

Lavelle & Finn, LLP, Latham, New York
Senior Associate Attorney, May 2005 – May 2008

Advised individuals and families on estate, gift and income tax and long-term care planning. Administered estates and prepared related estate, gift and fiduciary income tax returns. Counseled New York non-profits concerning formation, operation and compliance with state and federal filing requirements. Provided complex tax and related planning advice to individuals and businesses. Handled estate and income tax audits and appeals. Provided pro bono estate planning representation to individuals. Supervised and mentored junior attorneys and staff.

The Ayco Company, L.P., a Goldman Sachs Company, Saratoga Springs, New York
Executive Financial Planner, July 2003 – May 2005
Advised high net worth families regarding estate, gift and income tax planning. Prepared federal and state estate, trust, foundation and income tax returns. Reviewed wills, trusts and foundation documents for high-net-worth individuals and their families.

White & Case LLP, New York, New York
Associate, 2000 – 2003, Law Clerk, Summer 1999
Prepared complex wills and trusts for high-net-worth individuals. Created charitable organizations and prepared related state and federal filings. Advised corporate fiduciaries on New York's Prudent Investor Act. Handled common trust funds and related filings. Provided pro bono representation to individuals, public charities and private foundations.

Paralegal, various firms, New York, New York and Albany, New York
1991 – 1997

TEACHING EXPERIENCE

Albany Law School of Union University, Albany, New York
Adjunct Professor of Law, January 2008 – June 2008, January 2016 – fall 2022
Courses Taught:
Trusts & Estates (fall 2016, spring 2019, spring 2020, spring 2021, spring 2022, fall 2022)
Estate Planning II (spring 2016)
Financial Planning for the Elderly (2008)
Assistant Clinical Professor of Law, Co-Director, Law Clinic & Justice Center, July 2014 – February 2015
Assistant Clinical Professor of Law, July 2012 – February 2015
Associate Clinical Professor of Law, July 2011 – June 2012
Assistant Clinical Professor of Law, July 2010 – June 2011
Visiting Assistant Clinical Professor of Law, June 2008 – June 2010
Courses Taught:
Director, Transactions and Tax Law Clinic (2008 – February 2015)
Trusts & Estates (summer 2011, spring 2013, fall 2016)
Estate Planning II (spring 2009/2010/2016)
Will Drafting Practicum (intersession 2010)
Trusts & Estates Practicum (summer 2010)
Introduction to Taxation (fall 2008)

Russell Sage College, Albany, New York
Adjunct Professor, May 2006 – May 2007
Course Taught:
Corporate, Partnership, Trust and Estate Taxation

PROFESSIONAL MEMBERSHIPS, COMMITTEES AND OFFICES

Member, New York State Office of Court Administration Surrogate's Court Chief Clerk's Association (2015 – present)

Officer, New York State Office of Court Administration Surrogate's Court Chief Clerk's Association

- President (2022 – present)
- 1st Vice President (2020 – 2022)
- Treasurer (2017 – 2020)

Member, New York State Bar Association, Trusts & Estates Law Section Executive Committee

- Co-Chair Surrogate's Court Committee (2024 – present)
- Member at Large (2023 – 2024)
- Chair, Surrogate's Court Committee (2019 – 2022)
- House of Delegates Representative (June 2017 – January 2021)
- House of Delegates Representative (alternate) (2013 – 2017)
- Third Judicial District Representative (2010 – 2012), (2016-2020)
- Past Chair, Taxation Committee (2007 – 2009)
- Vice Chair, Taxation Committee (2015 – 2017)
- Ad Hoc Committees
- Ad Hoc Committee: Power of Attorney Legislation (2009)
- Ad Hoc Committee: New York Estate Taxes (2010)

Member, Appellate Division, Third Department, Character and Fitness Committee (2021 – present)

Member, Albany County Bar Association (2017 to present)

- Board Member (2023 – present)
- Racial Justice Committee (2021 – present)

Member, New York State Access to Justice Committee (appointed 2019)

Member, Surrogate's Court Alternative Dispute Resolution Sub-Committee (appointed 2019)

Member, New York State Office of Court Administration, Standards and Goals Committee (appointed 2017)

Member, New York State Office of Court Administration, Surrogate's Forms Committee (appointed 2016)

Member, New York State Office of Court Administration Exam Committee (appointed 2016)

Member, New York State Office of Court Administration e-filing Advisory Committee (appointed 2016)

PUBLICATIONS AND NEWSLETTERS

Alternative Investment Petitions: Practical Considerations to Bring SCPA 1708 into the 21st Century, New York State Bar Association Trusts and Estates Law Journal (2023) (co-author)

Sometimes it Takes Two, Other Times it Takes Three: Parentage Proceedings under the Child Parent Security Act, New York State Bar Association Trusts and Estates Law Journal (2022) (co-author)

"Surrogate's Court Proceedings and Issues -- An Insider's View"

Honorable Stacy L. Pettit, Deborah S. Kearns, Alima Atoui, Albany County Bar Association Monthly Newsletters

- **Guardianship investments** (October 2023)
- **Paying into Court** (May 2023)
- **Adult Adoptions** (February 2023)
- **Closing Estates Informally** (January 2023)
- **Ancillary Probate** (November 2022)
- **Revisiting the Right of Election** (September 2022)
- **Renunciations** (summer 2022)
- **Powers of Appointment** (May 2022)
- **Compulsory Accounting Proceedings** (April 2022)
- **What's New in Surrogate's Court** (March 2022)
- **Fiduciary Self-Dealing** (Jan/Feb 2022)
- **Powers of Attorney and Estate Transactions** (November 2021)
- **Domicile and Venue** (October 2021)
- **Digital Assets Update** (September 2021)
- **We Are Back (procedures after pandemic's worst)** (June 2021)
- **Termination of Uneconomical Trusts** (May 2021)
- **Virtual Calendar in Surrogate's Court** (April 2021)
- **Child/Parent Security Act** (March 2021)
- **There is a New Power of Attorney in Town!** (February 2021)
- **Witnessing, Notarization and Public Searches: Silver Linings in Unprecedented Times** (January 2021)
- **Guardians ad Litem** (December 2020)
- **Special Immigrant Juvenile Status** (October 2020)
- **New Search Rules** (July 2020)
- **New COVID Citation Rules** (July 2020)
- **Surrogate's Court Operations** (May 2020)
- **Uniform Rules for Surrogate's Court Part II** (April 2020)
- **Attorney Fees** (February 2020)
- **What's New in Surrogate's Court?** (January 2020)
- **Uniform Rules for Surrogate's Court, Part 1**, (November/December 2019)
- **Is the Will Revoked?** (October 2019)
- **Surrogate's Court and the Office of the Attorney General** (September 2019)
- **Prudent Investor Act** (July/August 2019)
- **Fiduciary Dos and Don'ts** (May/June 2019)
- **Common Procedural Problems and Solutions: Tales from the Record Room** (March 2019)
- **Testamentary Capacity** (February 2019)
- **Help! I Think There is a Will, But I Cannot Get My Hands on It!** (January 2019)
- **Fees in Surrogate's Court** (December 2018)

Access to a Decedent's Funds Without Administration (November 2018)
Probating a Lost Will (October 2018)
Commissions Payable on an Estate (July 2018)
Estate of Schneider v Finmann and Surrogate's Court Practice (June 2018)
Hot off the Press (May 2018)
Nothing is Certain Except for Death and Taxes (April 2018)
When a Fiduciary Dies before the Estate or Trust is Closed (March 2018)
Foreign Estates (February 2018)
You are Necessary! (Proper parties to proceedings) (January 2018)
Digital Assets in the Digital Age (December 2017)
I Have a Claim! (Claims against estates) (November 2017)
Was There a Gift, or Wasn't There? (October 2017)
Adult Adoptions (July/August 2017)
You DO Belong Here! -- Surrogate's Court Subject Matter Jurisdiction (June 2017)
E-filing Protocols Are Here! (May 2017)
Compromising a Wrongful Death Proceeding (April 2017)
Children and Money: SCPA Article 17 Guardianships (March 2017)
Real Property and Estate Administration: A Trap for the Unwary (Feb. 2017)
Should Your Client Contest Probate? Ask for 1404 Examinations! (January 2017)
Mandatory E-Filing Has Begun in Albany County Surrogate's Court (Dec. 2016)
The Substantive Law of Wills: Refresher (November 2016)
A Spouse's Right to Estate Assets – The Right of Election (October 2016)
Do Not Underestimate the Power of Exempt Property (July 2016)
Probate Proceedings – Who, What, Where and How? (June 2016)
Intestate Administration – Who, What, Where and How? (May 2016)
Hot off the Press! New Surrogate's Court Forms and Rules (April 2016)
You've Been Served – SCPA-Style! (March 2016)
Issues in Intestate Succession (February 2016)
An Overview of Small Estates (SCPA Article 13) (January 2016)
Closing the Estate or Trust – Formal or Informal Accounting? (December 2015)
Renunciations and Disclaimers of Estate Interests (November 2015)

For Treasury Charity Starts at Home: Treasury's New Interpretation of the Fiduciary Income Tax Charitable Deduction, 33 Va. Tax Rev. 313 (2013)

Lexis/Nexis Skills and Values Series, **Federal Income Tax** (co-author, Michelle Drumbl, Washington & Lee University) (2011)

Tax and Estate Planning Opportunities under the Katrina Emergency Tax Relief Act of 2005, Deborah S. Kearns with David Pratt and Tara Pleat, New York State Bar Association, Trusts and Estates Law Section eNews (November 2005)

Multi-Jurisdictional Practice and the New Model Rules, New York State Bar Association, Trusts and Estates Law Section Newsletter (summer 2003)

PRESENTATIONS/CLES

Ethical Considerations in Surrogate's Court, Albany County Bar Association (November 2023)
Guardian ad Litem Appointments, Chief Clerk's Association Meeting (October 2023)
Nuts and Bolts of Ancillary Probate, Albany County Bar Association (June 2023)
Case Law Update*,* Chief Clerk's Association Meeting (November 2022)
Nuts and Bolts of Ancillary Probate, Chief Clerk's Association Meeting (November 2022)
Nuts and Bolts of Ancillary Probate, New York State Bar Association Meeting (September 2022)
Spousal Right of Election and Contested Probate, Albany County Bar Association (July 2022)
Probates and Administrations in Surrogate's Court, Albany County Bar Assoc. (February 2022)
Gifts and Taxes, Gifts and Litigation and Gifts and Ethics, New York State Bar Association Annual Meeting: Program Co-Chair (January 2022)
Ethical Considerations and Attorney Fees, New York State Bar Association (November 2021)
Surrogate's Court Practice in a COVID World: A Behind the Scenes Look, New York State Bar Association Annual Meeting (January 2021)
Remote Execution of Estate Planning Documents, New York State Bar Association (April 2020)
Compulsory Accountings, New York State Bar Association (February 2020)
Surrogate's Court and Alternative Dispute Resolution, New York State Office of Court Administration Mediation Training (December 2019)
Special Immigrant Juvenile Status, Office of Court Administration Judicial Seminars (June, July and November 2019)
Breakfast with Surrogate's Court Chief Clerks, Estate Planning Council (May 2019)
Surrogate's Court: What our Court Does, Albany Law School's Judicial Field Placement Class (February 2019)
Hail to the Chiefs: Practical Aspects of Surrogate's Court, Richmond County Bar Association (November 2018)
Contested Probate, Chief Clerks Association Meeting (October 2018)
Hail to the Chiefs: Practical Aspects of Surrogate's Court, New York City Bar Association (September 2018)
Guardian ad Litem Official Training: What You Need to Know as a Guardian ad Litem, New York State Bar Association (February 2018)
Ethical Considerations in an Estate Practice, New York State Bar Association (February 2018)
Special Immigrant Juvenile Status and Guardianships*,* Chief Clerk's Association Conference (October 2017)
Surrogate's Court Subject Matter Jurisdiction, Office of Court Admin. 2017 Judicial Seminars, (June and July 2017)
Tax for Non-Tax Professionals, New York State Bar (April 2017)
Emergency Preparedness for Families Affected by the Executive Orders on Immigration, New York State Bar (April 2017)
Surrogate's Court Litigation, Albany Law School Judicial Field Placement Seminar, (March 2017)
Tax Compliance Ethics, New York State Business Council Conference on State Taxation, (June 2016)
Guardian ad Litem Official Training: What You Need to Know as a Guardian ad Litem, New York State Bar Association (May 19, 2016)
Estate Planning & Will Drafting 2016, New York State Bar Association (April 2016) (presented and chaired)
Navigating Surrogate's Court in Small Estates and Administrations, Albany Law School, Senior Citizen's Law Day (October 2015)

Surrogate's Court Proceedings and Issues – An Insiders' View, Supreme Court, Appellate Division (May 2015)
What Happens to the Income, New York State Bar Association Spring Meeting (April 2015)
Creating the Company, Business Formation Basics, Start Up Law Day, Albany Law School (September 2014)
Tax Ethics, Legal Aid Society for Northeastern New York, CLE (September 2014)
IRS Appeals and Ex Parte Communications, Suffolk Law Faculty Exchange (March 2014)
Trusts & Estates, Recent Graduate Series, Albany Law School (November 2013)
Estate Planning and Protecting Financial Security, American Institute for Economic Research (October 2013)
Tax Tips for Seniors, Senior Citizens Law Day, Albany Law School (October 2013)
Tax and . . . Immigration, Family, Consumer Transactions, Disability, American Bar Association's Tax Section, Pro Bono & Tax Clinics Committee (2013) (chaired)
Cancellation of Debt, Immigration and Taxes, American Bar Association's Tax Section, Pro Bono & Tax Clinics Committee (2013) (chaired)
Timing/Extensions of Time, American Bar Association's Tax Section, Pro Bono & Tax Clinics Committee (December 2012) (moderated and co-chaired)
Timing/Extensions of Time, American Bar Association's Tax Section, Pro Bono & Tax Clinics Committee (May 2012) (co-chaired)
Dealing with your Client's Retirement Assets, New York State Bar Association (May 2012) (organized and chaired)
Introduction to Estate Planning, New York State Bar Association (October 2011) (presented and chaired)
Estate Litigation: Ethical Considerations and Attorney's Fees, New York State Bar Association (June 2011) (presented and chaired)
Probate and the Administration of Estates: Ethical Considerations and Attorney's Fees, New York State Bar Association (October 2010) (presented and chaired)
Estate Planning after Divorce, Planning for the Next Marriage, New York State Bar Association (Albany, New York, June 2010) (presented and chaired)
Using Technology and Backward Design to Help Students Acquire the Attributes of Effective, Responsible Lawyers, AALS Conference on Clinical Legal Ed. (May 2010) (co-presented)
Introduction to Estate Planning, Charitable Planning, Life Insurance and Qualified Plans, New York State Bar Association (October 2009)
Everything You Wanted to Know about Estate Planning for the Middle-Class Client (But Were Afraid to Ask), Qualified Plans, Tax and Non-Tax Considerations, New York State Bar Association (May 2009)
Estate Planning in Uncertain Times, Tax and Non-Tax Considerations, New York State Bar Association, Trusts and Estates Law Section Spring Meeting (March 2009) (chaired)
Reverse Mortgages, Senior Citizens Law Day, Albany Law School (October 2008)
Estate Planning Update, Curran Investment Management (February 2008)
Estate Planning Update, NYS State Society of Certified Public Accountants, (November 2007)
Reverse Mortgages, Senior Citizens Law Day, Albany Law School (October 2007)
Multi-Jurisdictional Practice and the New Model Rules, UJA Federation (February 2004)

AWARDS

New York City Fire Department award for providing pro bono estate administration assistance and representation to families affected by 9/11.