

Albert V. Dumauual

Counsel

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Trusts and estates law sits at the center of Albert's practice, in which he helps individuals and families preserve and transfer wealth across generations.

Albert guides clients through core estate planning to prepare for incapacity and death. He has extensive experience at the intersection of estate planning and tax law, advising clients on sophisticated estate, tax and business succession planning. Leveraging his strong tax background, Albert develops integrated planning strategies that minimize transfer taxes through the effective use of available estate, gift and generation-skipping transfer tax exemptions while avoiding unintended income tax consequences, including methods involving qualified opportunity funds, qualified small business stock and the qualified business income deduction. Tailoring each structure to meet the unique family circumstances and financial objectives of each client, he designs, implements and provides advice on a wide range of trust strategies, including:

- Grantor retained annuity trusts.
- Spousal lifetime access trusts.
- Qualified personal residence trusts.
- Joint purchase trusts.
- Complete gift and incomplete gift non-grantor trusts.
- Charitable remainder trusts.
- Beneficiary defective inheritor's trust & beneficiary defective owner's trust.

In addition to designing estate planning strategies, Albert frequently incorporates business entities into integrated planning structures and prepares shareholder agreements, partnership agreements and LLC operating agreements to support clients' business succession goals. He also counsels fiduciaries on trust and estate administration. His tax background enables him to advise on complex corporate, partnership and international tax matters, and represent clients before the Internal Revenue Service and the New York State Department of Taxation and Finance. Albert has worked closely with real estate professionals, founders, entrepreneurs, business executives and fund managers, and frequently shares his knowledge through seminars on trust, estate and international tax planning.

Services

- Taxation & Wealth Planning
- Trust & Estate Law & Administration

Before Fox Rothschild

Before joining the firm, Albert served as Counsel in the trusts and estates and tax group of an Am Law 100 firm in New York, focusing on estate, tax and business succession planning and trust and estate administration. Prior to that, he was Of Counsel in the Tax and Estate Planning Group of a New York-based law firm, and an associate attorney at a Long Island-based trusts and estates and tax boutique.

Bar Admissions

- New York
- New Jersey

Education

- New York University School of Law (LL.M. in Taxation, 2013)
- Touro Law Center (J.D., *cum laude*, 2012)
- Rutgers University (B.A., 2005)

Honors & Awards

- Selected to "Super Lawyers - Rising Stars" list for tax law in New York (2017-2023)
This award is conferred by Thomson Reuters. A description of the selection methodology is [available here](#). No aspect of this advertisement has been approved by the Supreme Court of New Jersey.