Paul E. Van Horn

Partner

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Paul E. Van Horn is a Partner and member of Pryor Cashman's Private Client Group and Trusts + Estates Practice, with a focus on estate planning, estate and trust administration, charitable giving, and business succession planning.

Paul advises high net worth individuals on estate planning, helping them to establish plans that implement their unique wishes and minimize income, gift, estate, and generation-skipping transfer taxes, all while avoiding unnecessary complexity. His work includes not only the preparation of wills and revocable trust agreements to govern a client's estate at death, but also lifetime planning in order to provide for special circumstances, minimize the eventual transfer tax burden, or provide current benefits to descendants or other beneficiaries in a tax-efficient manner.

Paul prepares a wide range of trust agreements (e.g., SLATs, GRATs, QPRTs, CRTs, and SNTs) and helps clients with partnership agreements and LLC operating agreements. He also advises clients on meeting their philanthropic goals, including the use of donor advised funds, split-interest charitable trusts, and the creation of private foundations. Paul prepares federal and New York estate tax returns and federal gift tax returns. He advises fiduciaries on the administration of trusts and estates, including fiduciary duties, responsibilities, elections, and fiduciary income tax returns.

Paul regularly represents clients in matters before the IRS and New York State Department of Taxation and Finance in connection with the audit of gift and estate tax returns, and in Surrogate's Court regarding trust and estate matters.

As an adjunct professor at New York University School of Law, where he has taught for many years in the graduate tax program, Paul is adept at taking complicated tax rules and regimes and making them understandable to non-experts. He previously taught "Income Taxation of Trusts & Estates" for many years and is currently teaching "Estate Planning."

Services

- Private Client
- Trusts + Estates
- Corporate Transparency Act Compliance

Education

- New York Law School (LL.M., 2000)
    - Edward Rudman Scholar; Student Editor, Tax Law Review

- Columbia University School of Law (J.D., 1994)
    - Harlan Fiske Stone Scholar; Columbia Journal of Law and Social Problems
- Yale University (B.A., *cum laude*, 1989)

Recognition

- Named to the *Super Lawyers – New York Metro* list (2007-25)
- Named to the *Best Lawyers in America* list (2023,2025-26)
- Rated "AV Preeminent" by Martindale-Hubbell (2009-23)

Admissions

- New York

Professional Affiliations

- American College of Trust & Estate Counsel (ACTEC), Fellow
- American Bar Association, Tax Section, Member since 2000; Committee on Estate and Gift Taxation (Vice-Chair, 2006-10; Chair, 2010-12); Committee on Tax Practice Management (Vice-Chair, 2002-04; Chair 2004-06)
- New York City Bar Association, Committee on Estate and Gift Taxation, Current Member (Past Secretary, 2001-04; Adjunct Member, 2005; Member, 2006-09); Trusts, Estates and Surrogate's Court Committee (Member, 2015-18)
- New York State Bar Association, Trusts & Estates Law Section, Member

Clerkships

- Hon. David R. Thompson, U.S. Court of Appeals for the Ninth Circuit (1995-96)
- Hon. Rudi M. Brewster, U.S. District Court for the Southern District of California (1994-95)

Publications

September 13, 2023
Van Horn and Howard-Potter Talk About Joining Pryor Cashman
The Legal Intelligencer; Law360