



SALVATORE M. DI COSTANZO, ESQ.

Maker, Fragale & Di Costanzo, LLP

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CURRICULUM VITAE

BAR ADMISSIONS

State of New York

State of Connecticut

United States Tax Court

United States District Court, Southern District of New York

United States Supreme Court

EDUCATION

Doctor of Jurisprudence

Pace University School of Law, White Plains, NY

Pace Law School Moot Court Team

Bachelor of Business Administration, Cum Laude

Siena College, Loudonville, NY

PROFESSIONAL AFFILIATIONS

New York State Bar Association

National Academy of Elder Law Attorneys

Westchester County Bar Association

EMPLOYMENT

July 2015 – Present

Partner

Maker, Fragale & Di Costanzo, LLP, Rye, New York

Practice focused on elder law and special needs planning.

September 2007 – June 2015

Partner

McMillan, Constabile, Maker & Perone, LLP, Larchmont, New York

Practice focused on elder law and special needs planning.

February 2004 – September 2007

Attorney

Law Offices of Salvatore M. Di Costanzo,

Yorktown Heights, New York; Larchmont, New York

Practice focused on elder law and special needs planning.

May 2000 – February 2004

Trusts & Estates/Tax Attorney

Ernst & Young, LLP, New York, New York

Practice included income, estate and business succession planning for individuals, corporate executives, and closely-held business owners, as well as estate and trust taxation and administration. Author of internal and external articles on various individual income and estate tax topics and frequently speaks on the above topics.

September 1996 - August 1997

Accountant

Deloitte & Touche, LLP, New York, New York

Audited financial statements of clients in various industries including financial, communications, government defense contractors, not-for-profit, manufacturing, and various other services. Prepared work papers, financial statements, and tax returns for individuals, trusts and corporations. Participated in an SEC audit for an IPO.



APPOINTMENTS

- Advisory Panel
The Hoarding Disorder Resource and Training Group, 2015-present
- Chair Various committees of the New York State Bar Association Elder Law Section Executive Committee, 2011-present
- Board of Directors
Harrison Children's Center, 2011-present
- Board of Directors
Westchester County Bar Association, 2009-present
- Board of Directors
National Academy of Elder Law Attorneys, New York Chapter, 2012-2013
- Co-Chair New York State Bar Association Elder Law Section 2012 Summer Meeting
- Co-Chair New York State Bar Association Elder Law Section UnProgram, 2011
- Chair Westchester County Bar Association Elder Law Committee, 2009
- Chair Westchester County Bar Association New Lawyers Section, 2007-2008

LECTURES

- New York State Bar Association Elder Law Section, *Estate Tax Roundtable*, 2015 Summer Meeting,
- New York State Bar Association Elder Law Section, *Intermediate Elder Law Update*, December 2014
- New York State Bar Association Elder Law Section, *Administering the Revocable Trust After Death*, 2013 Summer Meeting,
- New York State Bar Association Elder Law Section, *Practical Skills-Basic Elder Law Practice*, May 2013
- Westchester County Office of the Aging, *Senior Law Day*, annually
Pace Law School, *New Medicaid Enhanced Estate Recovery*, March 2012
- Lorman Education Services, *Medicaid and Elder Law*, January 2012
- New York State Bar Association Elder Law Section 2011 Summer Meeting, *Estate and Income Tax Update*, August 2011
- New York State Bar Association Elder Law Section, *Practical Skills Seminar*, May 2011
- New York State Bar Association Elder Law Section, *Hot Topics in Elder Law and Special Needs Planning*, March 2011
- Pace Law School, *Obtaining Immediate Medicaid Eligibility for Nursing Home Care*, June 2010
- Westchester County Bar Association, *Powers of Attorney*, February 2010
- New York State Bar Association Elder Law Section Summer 2009 Meeting, *Pearls and Gems; Income Tax Consequences of Purchasing a Life Estate*, August 2009
- Lorman Education Services, *Surrogate Decision Making in New York*, September 2009

- Sons of Italy, *Planning for Long-Term Care*, January 2007
- New York State Bar Association Elder Law Section, *Basics of Elder Law*, May 2005
- Gilman and Ciocia, *Various Seminars on Estate and Long-Term Care Planning*
- Chicago Title Insurance Company, *Title Concerns in Reserving a Life Estate with a Retained Special Power of Appointment*
- Rockland County Columbian Lawyers Association, *Tax and Elder Law*, November 2003
- Cancer Cares, *Estate and Financial Planning for Professionals with Young Children*, November 2002
- National Association of Asian Americans, *Year-End Financial Planning and Tax Tips*, December 2001

PUBLICATIONS

- Various Media, Monthly Articles on Elder Law and Special Needs Topics
- To Properly Advise Your Clients, You Need a Bucket List*, A Chapter in "Inside the Minds: Elder Law Client Strategies in New York", Aspatore, July 2014
- Winter 2010 Elder Law Attorney, *The Future of the Federal Estate Tax*
- Winter 2009 Elder Law Attorney, *Housing and Economic Recovery Act of 2008*
- Winter 2008 Elder Law Attorney, *IRAs and SNTs – Between a Rock and a Hard Place*
- Summer 2008 Elder Law Attorney, *Filing Requirements for a Grantor Trust*
- Winter 2007 Elder Law Attorney, *Income Only Trust: A Simple Solution to Ensure Marketability of Title When Reserving an Inter Vivos Special Power of Appointment*
- The Tax Advisor, *Tax Court Provides Guidance on Pre-1998 SLL Claims*, April 2002
- The Tax Advisor, *New Law Offers Relief to Terrorist Attack Victims*, May 2002
- Contributing Editor, *Ernst & Young 2004 Tax Guide*

AWARDS AND RECOGNITIONS

- Super Lawyers*, Selected as a Metro New York Area Elder Law Super Lawyer, 2015
- Above the Bar Award, Leading Attorney Under the Age of 40, 2014
- Super Lawyers*, Selected as a Metro New York Area Rising Star, 2013-2014

COMMUNITY

- Harrison Rotary, 2007-present
- NYS High School Mock Trial Judge, 2010
- Advocate and Tax Consultant for Families of World Trade Center Victims, 2001-2002
- Teacher, Junior Achievement Business Consultants Volunteer Program, 1996
- Teacher, Legal Research and Writing, Manhattanville College, 1996



