



PRACTICE FOCUS

Diane K. Roskies is a principal in the firm’s New York office where she advises high-net-worth, U.S. and non-U.S. citizens on complete trust and estate plans. This includes preparing estate and gift tax returns, charitable giving strategies, post-mortem estate planning and generation-skipping transfer tax planning. Diane has served as a trusted attorney for law firms, a national bank, an investment house, family offices and an accounting firm.

Diane routinely represents both high-net-worth and ultra high-net-worth individuals and their families and has developed estate and trust plans for those with assets valued at over \$2 billion. Her clients include a family on the Forbes Billionaire Top 100 List, for whom she designed a complex estate plan for three generations of investors.

A substantial part of Diane’s practice includes international trust and estate planning and administration, often involving multiple jurisdictions. Diane interprets global estate tax treaty positions in the law of inheritance to advise on planning strategies through the creation of trusts and other investment structures. Additionally, Diane helps administer estates for non-U.S. citizens to transfer real property and assets in the U.S. upon their demise.

Before attending law school, Diane completed a doctorate at Harvard University in educational psychology. This insight is crucial to her approach, as she often counsels in the emotional state of planning for their future or processing the loss of a relative. Her emphasis on building relationships and understanding each client’s unique situation has earned their loyalty and respect. She develops plans for multiple generation of families who value her discretion, meticulous research and knowledge of current and impending estate and tax laws.

Diane has been invited to speak on the topic of Trusts and Estates on behalf of private clients, bar associations and various industry associations.

REPRESENTATIVE MATTERS

- Represented a trustee who was criticized by two beneficiaries of the trust for the decline of the trust’s value. Following hundreds of pages of court pleadings and four court appearances, the New York Judge dismissed all of the objections of the trust beneficiaries and ruled in favor of the trustee. The decision was published in the New York Law Journal on July 29, 2019
- Developed trusts & estates plans for investors with more than \$100 million
- Established a Delaware dynasty trust for Hong Kong clients who have children and grandchildren residing in the U.S. Insulated the trust from U.S. estate tax and generation-skipping transfer tax
- Planned U.S. and international trusts and estates involving multiple jurisdictions
- Established a trust in the British Virgin Islands for a Saudi family

SPEAKING ENGAGEMENTS

- "Trusts & Estates Update 2022", European American Chamber of Commerce, October 25, 2022, Panelist

EDUCATION

- New York University, J.D.
- Harvard University, Ed.D., Educational Psychology
- University of New Mexico, M.A., Phi Beta Kappa, Psychology
- Brandeis University, B.A., Phi Beta Kappa

ADMISSIONS

- New York
- U.S. District Court, Southern District of New York
- New York State Appellate Division of the Supreme Court, First Department

DIANE ROSKIES

Principal, New York

PRACTICE AREAS

- Estates and Trusts
- International Practice

PROFESSIONAL AFFILIATIONS

- European American Chamber of Commerce