



## KENNETH HUNT

Partner

Khunt@hodgsonruss.com 716.848.1213

Kenneth regularly represents individuals, families, beneficiaries, corporate and individual fiduciaries on all aspects of complex estate and trust planning, administration, litigation, and related federal, state, and local estate, gift, and income tax issues. He frequently assists clients with preparing and filing complex federal and state gift, estate, and fiduciary income tax returns and trust reporting for nonresident individuals and foreign and domestic trusts. Kenneth also obtains Private Letter Rulings from the IRS on a variety of gift tax, GST tax and income tax issues on behalf of clients. He has significant experience in representing trusts and estates and individual taxpayers in federal and state tax audits.

As part of his practice, Kenneth represents banks, trust companies and individual trustees on all aspects of the modification of existing irrevocable trusts and moving trusts to Delaware. He also advises high-net worth individuals and families regarding the creation of trusts to take advantage of Delaware's favorable trust laws, including properly structured directed trusts, the use of silent, pre-mortem trust validation, and avoidance of state income taxes. Kenneth has assisted in moving hundreds of trusts from high-tax jurisdictions (like New York) to no or low-tax jurisdictions (like Delaware).

Kenneth assists business owners, physicians, high-net worth individuals and other clients with the use of domestic asset protection trusts and uses other techniques to protect individual and family wealth from creditors and to minimize or alleviate the impact of state and local income taxes. Specifically, Kenneth has established and reviewed hundreds of asset protection trusts to assist clients looking to protect assets from future creditors and in creating trusts to legally avoid the payment of state and local income taxes on the sale of business interests and portfolios of marketable securities.

Prior to joining Hodgson Russ, Kenneth was an associate in the Private Clients group of an international law firm in Rochester, New York. He began his legal career as an associate in the Trusts, Estates and Tax group at a large firm in Wilmington, Delaware.

The Guaranty Building  
140 Pearl Street  
Suite 100  
Buffalo, NY 14202

Rochester - Linden Oaks  
90 Linden Oaks  
Suite 110  
Rochester, NY 14625  
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### Practices & Industries

Family Business & Succession Planning  
International Trusts & Estates  
Private Wealth Planning  
Tax-Exempt Organizations  
Trusts & Estates  
Trusts & Estates Controversies

### Bar Associations

New York State Bar Association

### Admissions

New York  
Delaware  
Massachusetts

### Education

Providence College, B.A., magna

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Kenneth is licensed to practice law in New York, Delaware and Massachusetts.

cum laude

Syracuse University College of Law,  
J.D., magna cum laude

New York University School of Law,  
L.L.M. (Taxation)

## Honors

- Executive Editor and Publication Committee, Syracuse Law Review
- Justinian Honor Society, Syracuse University College of Law
- Order of the Coif, Syracuse University College of Law

## Press Releases

Hodgson Russ LLP Relocates to New Facility in Rochester  
November 2, 2022

Hodgson Russ Announces New Partners  
*Hodgson Russ Press Release*, December 16, 2021

New Attorneys Join Hodgson Russ  
*Press Release*, December 18, 2018

## Publications

New York State Legislative Developments For Tax-Exempt Organizations/Nonprofits  
*Hodgson Russ Tax-Exempt Organizations Alert*, December 15, 2021

Recent Developments For Tax-Exempt Organizations/Nonprofits  
*Hodgson Russ Tax-Exempt Organizations Alert*, November 10, 2021

New Nonprofit Filing Requirements with NYS Department of State  
*Hodgson Russ Tax-Exempt Organizations Alert*, May 14, 2021

Recent COVID-19 Developments for Tax-Exempt Organizations/Nonprofits  
*Hodgson Russ Tax-Exempt Organizations Alert*, May 13, 2021

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming?  
*Hodgson Russ Trusts & Estates Alert*, November 11, 2020

IRS Recognizes the Issuance of Erroneous Tax-Exempt Status Revocations Due to  
COVID-Related Computer Issue  
*Hodgson Russ Tax-Exempt Organizations Alert*, November 2, 2020

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Remote Notarization and Witnessing Extended in New York  
*Hodgson Russ Trusts & Estates Alert*, July 21, 2020

IRS Postpones Due Date for Form 990 Series Returns  
*Hodgson Russ Tax-Exempt Organizations Alert*, April 16, 2020

IRS Notice 2020-23 Provides Additional Deadline Extension Relief  
*Hodgson Russ Federal-International Tax Alert*, April 10, 2020

NY Executive Order Allows Estate Planning Documents to be Executed Virtually  
*Hodgson Russ Trusts & Estates Alert*, April 8, 2020

### **Presentations & Events**

Planning with IRAs After the SECURE and CARES Acts  
Financial Planning Counselors of WNY, July 22, 2020

Hodgson Russ/FAE COVID-19 Webinar Series  
Foundation for Accounting Education: An Affiliate of the NYSSCPA, April 1 & 2, 2020

NYSBA Spring Seminar  
New York State Bar Association, May 7, 2019

### **Blog Posts**

- New Jersey Income Tax Planning Opportunity: Delaware Trusts  
*Noonan's Notes Blog*, May 15, 2019

### **Professional Affiliations**

New York State Bar Association