



KEVIN K. GLUC

Partner, Trusts & Estates Controversies Practice Leader

kgluc@hodgsonruss.com 716.848.1455

Kevin concentrates his practice in the areas of U.S./Canada cross-border estate planning, estate and gift planning, business succession planning, estate and trust administration, and trust and estate litigation.

His primary focus is in the U.S./Canada cross-border estate planning area. He regularly works with individuals and their professional advisors on a wide range of cross-border issues, including U.S. estate, gift, and income tax planning for both U.S. and Canadian citizens; U.S. income tax compliance for U.S. citizens residing in Canada; and planning for Canadians acquiring U.S. real property for both personal use and investment.

Kevin frequently works with clients on their personal estate plans, which often includes planning for U.S. citizen or resident family members or U.S. situs property. He is a frequent speaker and author throughout Canada on U.S. Canada cross-border tax issues.

Kevin also regularly works with individual and corporate fiduciaries regarding trust and estate administration, including any contested proceedings.

Kevin exclusively practices U.S. law and is admitted to practice in New York.

Honors

- Listed, *Best Lawyers in America* (Trusts and Estates) 2012 - 2024
- Listed, *Upstate New York Super Lawyers*, 2017, 2018
- *Buffalo Business First/Buffalo Law Journal's Who's Who in Law*, 2006

Experience

Hodgson Russ was appointed by the U.S. District Court for the Western District of New York to be lead counsel in an aviation wrongful death action involving the death of 50 people. The firm also represented seven of the victims' families. Cases

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

Toronto
Practice restricted to U.S. law
22 Adelaide Street West, Suite 2050
Toronto, ON M5H 4E3
416.595.5100

Practices & Industries

Trusts & Estates
Trusts & Estates Controversies
Private Wealth Planning
International Tax
Canada-U.S. Cross-Border
International Trusts & Estates
International-U.S. Cross-Border
Tax Controversy

Admissions

New York
U.S. District Court, Western District
of New York

Education

Miami (Ohio) University, B.A., cum
laude
University at Buffalo School of Law,

KEVIN K. GLUC

were started all over the country, but were consolidated in a multidistrict litigation proceeding in Western New York, where Hugh M. Russ, III, the lead attorney for the Hodgson Russ team, has his primary office. The case has resulted in seven-figure settlements for each of the seven families we represented.

J.D., cum laude

In the News

Refresher on US Estate Tax Filing for Canadians
Canadian Tax Highlights, November 18, 2019

Fifty-Five Hodgson Russ Attorneys Named to *Best Lawyers* 2014
August 28, 2013

Fifty-Four Hodgson Russ Attorneys Named to *Best Lawyers* 2013
August 30, 2012

Hodgson Russ Announces New Partners
February 10, 2005

Press Releases

83 Hodgson Russ LLP Attorneys Ranked in 2024 Edition of *Best Lawyers in America*
August 17, 2023

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2022

55 Hodgson Russ Attorneys Ranked in 2022 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2021

55 Hodgson Russ Attorneys Ranked in 2021 *Best Lawyers in America*
Hodgson Russ Press Release, August 20, 2020

52 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings
Hodgson Russ Press Release, August 20, 2019

Sixty-One Hodgson Russ Attorneys Named to 2018 Upstate New York Super Lawyers
Press Release, August 20, 2018

48 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings
Press Release, August 15, 2018

KEVIN K. GLUC

Seventy Hodgson Russ Attorneys Named to 2017 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, September 6, 2017

Fifty-two Hodgson Russ Attorneys Named to 2018 Best Lawyers Listing, Five Included in “Lawyer of the Year” Categories
Press Release, August 15, 2017

2017 Best Lawyers Names Fifty-four Hodgson Russ Attorneys From Multiple Offices
Hodgson Russ Press Release, August 18, 2016

Publications

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

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

IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations
Hodgson Russ International Tax Alert, April 22, 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

A Time for Reflection: Estate Planning During a Market Downturn
Hodgson Russ Trusts & Estates Alert, March 25, 2020

Small Estate Threshold Increased
Hodgson Russ Trusts & Estates Alert, January 14, 2020

Clawback Final Regulations
Hodgson Russ Trusts & Estates Alert, January 2, 2020

SECURE Act Brings Major Changes to Retirement and Estate Planning
Hodgson Russ Trusts & Estates Alert, December 27, 2019

Estate and Gift Tax Exclusions Increase to \$11.58 Million in 2020
Hodgson Russ Trusts & Estates Alert, November 18, 2019

Presentations & Events

Canada Practice Webinar Series
November 17, December 1 & 15, January 5 & 19

KEVIN K. GLUC

Critical Cross-Border Considerations for U.S.-Canada Estate Planning
Ontario Bar Association, Toronto, Ontario, May 21, 2019

TD Wealth Advisory Presentation
November 26, 2018

National TD Wealth Advisory Services Conference
Toronto, Ontario, November 26, 2018

Canadian Tax Foundation, 2018 Ontario Tax Conference
Toronto, ON, October 22, 2018

Coming to Terms with US Tax Reform
US Tax Reform Seminar & Live Webcast
Canadian Tax Foundation, Fairmont Royal York Hotel, April 5, 2018

STEP Canada Seminar: U.S.-Canada Cross-Border Issues
Toronto, ON, January 16, 2014

Institute for Wills & Estate Education Seminar: U.S.-Canada Cross-Border Issues
Toronto, ON, November 14, 2013

Society of Trust and Estate Practitioners Ottawa Chapter Seminar: Canada - U.S. Cross-Border Issues
Ottawa, ON, May 8, 2013

U.S. Legal Considerations for Cross-Border Businesses and Individuals
Hodgson Russ, Montreal, QC, March 14, 2013

Professional Affiliations

- The United States chapter of the Society of Trust and Estate Practitioners (STEP USA)
- Estate Analysts of Western New York
- Western New York Planned Giving Consortium
- New York State Bar Association
- Ontario Bar Association

Community & Pro Bono

- Member, Board of Trustees: Hospice Foundation of Western New York
- Member, Board of Trustees: Southeast Works Foundation
- Chair, Supervisory Committee: Sweet Home Federal Credit Union
- Member, Development Committee: Community Foundation for Greater Buffalo