

Partner, New York

Private Clients/Trusts and Estates; Tax



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Education

LL.M., Tax Law, New York University
School of Law, 2009

J.D., Harvard Law School, 2002
(*cum laude*)

B.A. Harvard University, 1997
(*magna cum laude* in Economics;
Phi Beta Kappa)

Bar Admissions

New York

Amy Heller is co-head of Skadden's Private Clients/Trusts and Estates Group and also is a partner in the firm's Tax Group. Her practice encompasses a wide range of domestic and international estate planning and tax matters.

Ms. Heller advises clients on income, gift and estate tax planning, trust administration and charitable giving. She counsels clients on business succession planning, including on issues that arise in connection with M&A and corporate finance transactions. She has extensive experience advising family offices and working with international families making inbound U.S. investments and U.S. families with holdings abroad.

Ms. Heller is an adjunct professor at the New York University School of Law, where she currently teaches International Estate Planning and previously taught Income Taxation of Trusts and Estates for more than a decade.

Additionally, Ms. Heller is a fellow of the American College of Trust and Estate Counsel (ACTEC) and a member of ACTEC's Washington Affairs Committee. She also is an academician of the International Academy of Estate and Trust Law and a member of the Academy's nominating committee.

She has served as chair of the Generation Skipping Transfer Tax Committee and as vice chair of the International Estate Planning Committee of the American Bar Association Section of Real Property, Trust and Estate Law. She also has served as the American Bar Association Advisor to the Uniform Law Commission Trust Decanting Act and to the Uniform Law Commission on Divided Trusteeship. In addition, she has served as a member of executive committee of the Tax Section of the New York State Bar Association and has served as co-chair of the Tax Section's Committee on Estates and Trusts.

Ms. Heller serves on Skadden's Financial Oversight and Audit Committee and is a member of the firm's Associate Education and Corporate Transparency Act committees.

She is a frequent speaker and author on tax and estate planning topics for professional organizations and publications, including the *Journal of Taxation*, the *Journal of Regulatory Economics*, the Heckerling Institute on Estate Planning, the American Law Institute and *Trusts and Trustees*, a publication of the Oxford Academic Press.

In recognition of her work, Ms. Heller has been repeatedly ranked as a Band 1 lawyer nationally in *Chambers High Net Worth* and honored by *The Best Lawyers in America*. In addition, she has been named one of Lawdragon's 500 Leading Global Tax Lawyers, recognized by *Lexology* as a Global Elite Thought Leader and 2025 Client Choice Award winner in the Private Client category, and honored by *The American Lawyer* and *Legal Week* as a member of their Private Client Global Elite.