Chamberlain Hrdlicka
Attorneys at Law

Stephen C. Heymann

Shareholder
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Stephen Heymann is a shareholder with the firm's Trusts & Estates Practice Group in the Atlanta office. Stephen focuses on helping business owners and high net worth families preserve their hard earned wealth through sophisticated income and wealth transfer tax planning strategies. While tax efficiency is crucial, Stephen understands that clients additionally desire pragmatic planning which will encourage productivity for future generations and minimize the potential for familial disputes over inheritance.

Stephen pairs his technical knowledge with significant experience in the legal and financial industries as well as the court system. Stephen has practiced law in Florida and Georgia, has worked in the Probate Division for the Twelfth Judicial Circuit Court of Florida, and has worked in trust administration and wealth strategy for two of the largest financial institutions in the country. These experiences gave Stephen exposure to the complex financial and non-financial issues high net worth individuals face and provides him with the ability to counsel clients in a holistic manner.

Notable work includes:

- Sale of a $187,000,000+ operating business to a newly created Beneficiary Defective Trust ("BDT");
- Representation of Co-Executors of a $37,000,000+ estate in all aspects of administration, including favorable resolution to IRS inquiries;
- Creation of 501(c)(3) organization in order to receive $32,000,000+ in assets for charitable grant making purposes pursuant to a negotiated settlement agreement; and
- Creating and re-structuring of family offices which manage assets in excess of $40,000,000 to obtain advantageous income tax benefits.

Articles, Whitepapers & Public Speaking:

- Estate Tax, Reflections, Undertones, and Gossip Between Neighbors: The White House and the Treasury (Presented February, 2017).

Practice Areas

- Estate Planning & Administration
- Exempt Organizations
- Tax
- Corporate, Securities & Finance
- Family Office

Education

- University of Miami, B.A., Psychology (2009); cum laude
- University of Miami School of Law, Juris Doctor (2012); cum laude
- University of Miami School of Law, LL.M. in Estate Planning (2013)
- University of Miami Psychology, Public Policy & Law Journal

Honors

- Listed in Best Lawyers in America "Ones to Watch" (2023-2024)
- Book Award in Wills, Trusts & Estates, awarded to the top performing student in the course
- Dean's Certificate of Achievement in Health & Elder Law Clinic

- Miami Scholars Public Interest Scholarship

Bar Admissions

- The Florida Bar (2012)
- The State Bar of Georgia (2013)

Clerkships

- Summer 2011, the Honorable Judge Charles E. Williams, Twelfth Judicial Circuit Court of Florida, Probate Division

Stephen C. Heymann, Continued

- Quick Estate Planning Tips for a Restaurant Owner (Published in QSR Magazine, July 2017).
- The Emperor Has No Will: Estate Planning Basics and Beyond (Presented August, 2017).
- Passing on the Family Business: When, How, and to Whom? (Published in Thomson Reuters Estate Planning Magazine, October 2017).
- Fundamental Income & Estate Tax Planning in Trump World (Presented December, 2017).
- Let's Party Like its 1986 Part II: Flying into the Danger Zone or Climbing the Stairway to Heaven? (Presented April, 2018).
- TRUST ME! New Opportunities for the Use of Trusts under Tax Reform & Georgia's 2018 Trust Code Revisions (Presented May, 2018; October, 2018).
- Introduction to "Subchapter Z" (September, 2018).
- A Tax Incentive While You Catch Some Zzzzz's… New Subchapter "Z" Explained. (October, 2018).
- Adding Value in the Trump Era: Sophisticated Estate Planning for Your Small, Mid-Size, and "Bigly" Clients (Presented November, 2018).
- Client Advisor Alert: Income Tax and Wealth Transfer Planning Opportunities in 2019 (January, 2019).
- Estate & Income Tax Planning for Small Business Owners (February 2019).
- Navigating the Maze: Understanding the Most Recent Changes to the Tax Cuts and Jobs Act (Presented April, 2019).
- Client Advisor Alert: The Tax Benefits of Qualified Opportunity Zones Just Keep Getting Better (April, 2019).
- Client Advisor Alert: Did the United States Supreme Court Just Authorize "Opportunistic Gaming of Tax Systems"? (June, 2019).
- Nevada Incomplete Non-Grantor Trust ("NING") Planning. (July, 2019).
- Estate and Gift Tax Planning under the Tax Cuts & Jobs Act (Presented August, 2019).
- Everything You Know About Low Carb Diets is Wrong: How a Tax Court Case About Frozen Bagels Revolutionized Family Office Planning (Presented in November, 2019).
- "Tax Reform is Getting Warm…Urgent Strategies for the Upcoming Storm" (Presented in November, 2021).

Stephen C. Heymann, Continued

- "How to Be a Marquis Trustee: Fiduciary Duties, Liabilities, and Tax Savings Opportunities." (Presented in June, 2022).

Publications

- "Year-End Estate and Gift Tax Planning for Tax Professionals" (

  Bloomberg Tax,

  December 14, 2022)

- "All in the Family – Transition Strategies for Family Businesses" (

  Bloomberg Tax,

  November 9, 2022)

- The "Marquis Fiduciary": Considerations and strategies for best-in-class executors and trustees (Thomson Reuters Estate Planning Journal November, 2022)
- Tax Reform is Getting Warm…Urgent Strategies for the Upcoming Storm (Chamberlain Hrdlicka 43rd Annual Tax and Business Planning Seminar, November 2021)
- Quick Estate Planning Tips for a Restaurant Owner (QSR Magazine, July 2017)
- Passing on the Family Business: When, How, and to Whom? (Thomson Reuters Estate Planning Magazine, October 2017)

Seminars & Presentations

- Chamberlain Hrdlicka's 43rd Annual Tax and Business Planning Seminar,

  November 4, 2021
- Chamberlain Hrdlicka 34th Annual Atlanta Tax and Business Planning Seminar,

  November 12, 2019
- Chamberlain Hrdlicka Atlanta Tax Forum, Navigating the Maze – Understanding the Most Recent Changes to the Tax Cut and Jobs Act

  Cobb Galleria,

  April 23, 2019
- Chamberlain Hrdlicka 33rd Annual Atlanta Tax and Business Planning Seminar,

  November 15, 2018