



Melissa Passman

Senior Associate

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OVERVIEW

Melissa Passman advises U.S. and non-U.S. taxpayers on a range of tax and estate planning matters. She assists clients with tax and trusts and estates matters, including tax planning on corporate and partnership structures and transactions, implementing estate planning strategies, and planning around alternative assets. Melissa represents clients with federal and state tax matters, including international and domestic income and transfer tax planning for entities and individuals, as well as tax controversy. With experience both in private practice and in-house, she strategically advises clients with a holistic view of client issues and concerns. Her clients include family offices, individuals, and tax-exempt organizations.

Additionally, Melissa has extensive experience in art law matters and has been recognized for her counsel. She draws on her experience with a major international art gallery and other arts institutions to counsel collectors, advisors, galleries, tax-exempt organizations and family offices. Melissa advises these clients on matters around the acquisition, ownership and disposition of artwork, including on the formation of private museums and other charitable vehicles, as well as multijurisdictional tax planning. She also works with artists on developing robust legacy planning structures.

Melissa has additional experience with Portugal's Golden Visa program and planning for U.S. taxpayers. She also advises on nonprofit activities including tax consequences of charitable donations and philanthropy, formation and management of 501(c)(3) private foundations, formation and compliance of foreign 501(c)(3) social welfare organizations, and review of gift agreements and structuring.

SERVICES

TAX

TRUSTS AND ESTATES

PRIVATE CLIENT

INDUSTRIES

TAX-EXEMPT ORGANIZATIONS AND CHARITABLE GIVING

INSIGHTS

GENERATIONS FALL 2022 - THE DAUNTING MIX OF TAXES AND A PASSION FOR COLLECTIBLE CARS

Co-author, November 18, 2022, *Day Pitney Generations Newsletter*

TAX COURT DENIES CHARITABLE DEDUCTION FOR DONATION OF SCULPTURE

Co-author, November 9, 2022, *WealthManagement.com*

"ART & ESTATE LAW," ARTTABLE

Speaker, November 5, 2022, ArtTable, Emerson Dorsch Gallery, Miami, FL

GENERATIONS SUMMER 2022 - MORE THAN A PRETTY PICTURE: UNLOCKING VALUE IN ARTWORK

Author, September 7, 2022, *Day Pitney Generations Newsletter*

THE ART OF COLLECTION MANAGEMENT: ESTATE PLANNING FOR ART COLLECTORS, ARTWORK ARCHIVE

Speaker, June 22, 2022, Artwork Archive

NEWS

MELISSA A. PASSMAN SELECTED TO NEW YORK CITY BAR ASSOCIATION ART LAW COMMITTEE

Featured, June 15, 2022, *Day Pitney Press Release*

EDUCATION AND CREDENTIALS

EDUCATION

New York University School of Law, LL.M. in Taxation, TEST

University of California, Los Angeles, J.D., TEST

New York University, B.A., TEST

ADMISSIONS

State of New York

State of California

AFFILIATIONS

New York City Bar Association

RECOGNITION AND COMMUNITY

RECOGNITION

Selected for inclusion on the [Power List: Top Female Attorney in the Art World](#) by ArtSheSays, 2020

No aspect of these advertisements has been approved by the highest court of any state. See [Awards Methodology](#).

COMMUNITY

Artists 4 Democracy, Board

The Carolee Schneemann Foundation, Advisory Board

Greater New Yorkers, MoMA PS1, Founding Member