

Lawrence P. Katzenstein

THOMPSON COBURN LLP

Private Client Services, Charitable Giving and Exempt Organizations

Larry Katzenstein practices in the firm's private client services area with a concentration on estate planning and charitable giving, and representation of exempt organizations.

Distinction

Mr. Katzenstein is a nationally known authority on estate planning and planned giving, and a frequent speaker around the country to professional groups. He has been retained by the Internal Revenue Service to provide continuing legal education programs to Internal Revenue Service estate and gift tax attorneys. He appears annually on several American Bar Association-American Law Institute estate planning programs, and has spoken at many other national tax institutes, including the Notre Dame Tax Institute, the University of Miami Heckerling Estate Planning Institute and the Southern Federal Tax Institute. Mr. Katzenstein is an adjunct professor at the Washington University School of Law where he has taught both estate and gift taxation and fiduciary income taxation. A former chair of the American Bar Association Tax Section Fiduciary Income Tax Committee, he is current chair of several Tax Section charitable planning subcommittees. He is a fellow of the American College of Trust and Estate Counsel and a member of its Charitable Planning Committee. He is listed in Best Lawyers in America® 2009 in the field of Trusts and Estates. Mr. Katzenstein is also the creator of Tiger Tables actuarial software, which is widely used by tax lawyers and accountants as well as the Internal Revenue Service.

Professional Affiliations

- **Missouri Bar**
- **American Bar Association**
Section of Taxation
- **Bar Association of Metropolitan St. Louis**
- **American College of Trust and Estate Counsel**
- **National Association of College and University Attorneys (NACUA)**
- **New York University School of Law, National Center on Philanthropy and the Law**
Board of Advisors

Education

- **Harvard Law School**
J.D. (1972)
- **Washington University**
A.B. (1969)



Civic Involvement

- **Saint Louis Symphony Orchestra**
Trustee, Secretary and Member of Executive Committee
- **American Civil Liberties Union of Eastern Missouri**
Former President and Board Member
- **Citizens for Modern Transit**
General Counsel, Past Board Member
- **St. Louis Beacon**
Trustee
- **Saint Louis Zoo**
Board of Trustees
- **Saint Louis Zoo Endowment Trust**
Trustee
- **Arts & Education Council of St. Louis**
Board Member

Employment

- **Thompson Coburn LLP**
Partner (1999-Present)
- **Stolar Partnership**
Partner (1988-1999)
- **Husch Eppenger**
Partner (1979-1988)
Associate (1972-1979)

Licensure

- Missouri (1972)

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Presentations

- Miami Heckerling Estate Planning Institute, Miami, FL, (January 8, 1998)
- Estate Planning Program, Portland, OR (January 23, 1998)
- ACTEC Presentation, Orlando, FL, (February 25, 1998)
- "Planning & Drafting for Charitable Gifts," Southern California Tax and Estate Planning Forum Los Angeles, CA (March 27, 1998) and San Francisco, CA (March 28, 1998)
- College of American Pathologists Spring Meeting, Los Angeles, CA (April 4-8, 1998)
- ALI-ABA Planning Techniques for Large Estates, New York, NY (April 27 - May 1, 1998)
- ALI-ABA Charitable Giving Techniques, San Francisco, CA (May 7-8, 1998)
- ALI-ABA Estate Planning in Depth, Madison, WI (June 18, 1998)
- ABA New Estate Planners, Atlanta, GA (July 10, 27 & 28, 1998)
- IRS, National Estate and Gift Tax Attorney's Conference, Kansas City, MO (August 13, 1998)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (October 1, 1998)
- Presentation to ACTEC, Cleveland, OH (October 17, 1998)
- Southern California Tax & Estate Planning Forum, San Diego, CA (October 23, 1998)
- Notre Dame Tax Institute, South Bend, IN (October 29, 1998)
- Washington State Bar, Estate Planning Program, Seattle, WA (November 3, 1998)
- McGladney and Pullen Tax Institute, Chicago, IL (November 6, 1998)
- Baltimore Estate Planning Council, Baltimore, MD (November 11, 1998)
- "Charitable Giving Techniques," Missouri Society of CPA's Missouri (December 3, 1998)
- Tennessee Tax Institute, Nashville, TN (December 4, 1998)
- M Insurance Group Phoenix, AZ (January 27-29, 1999)
- St. Louis Estate Planning Council, St. Louis, MO (February 8, 1999)
- Portland Estate Planning Council, Portland, OR (March 23, 1999)
- Massachusetts State Bar CLE, Boston, MA (April 9, 1999)
- Tax Day Lecture, New Brunswick, N.J. (May 3, 1999)
- Washington, D.C. Planned Giving Day, Arlington, VA (May 5, 1999)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (May 13, 1999)
- Jewish Federation Planned Giving Strategies, Detroit, MI (May 26, 1999)
- ALI-ABA Charitable Giving Techniques, Chicago, IL (June 3-4, 1999)
- Suburban Chicago Planned Giving Council, Chicago, IL (June 9, 1999)
- Eleventh Annual William F. Fratcher Trusts & Estates, Columbia, MO (June 11, 1999)
- Michigan Experts in Estate Planning, Ann Arbor, MI (October 1, 1999)
- 1999 Advanced Tax Institute, Baltimore, MD (November 10-11, 1999)
- University of Miami – Heckerling Estate Planning Institute, Miami, FL (January 13, 2000)
- ABA Section of Taxation, San Diego, CA (January 22, 2000)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (February 17, 2000)
- ALI-ABA Planning Large Estates, New York, NY (April 26, 2000)
- University of Richmond, Estate Planning Program, Richmond, VA (May 2, 2000)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (June 8, 2000)
- Indiana CLE Forum, Estate Planning Program, Indianapolis, IN (June 9, 2000)
- ALI-ABA Estate Planning In Depth Program, Madison, WI (June 15, 2000)
- Emory University Estate Planning Skills Program, Atlanta, GA (July 13, 2000)
- Nashville Community Foundation, Nashville, TN (September 14, 2000)
- ALI-ABA Estate Planning Video Update, Washington, DC (September 26, 2000)
- ABA Charitable Planning Program & Tax Section Meeting, Los Angeles, CA (October 14, 2000)
- Planning Large Estates Program, San Francisco, CA (November 16, 2000)
- Estate Planning With The Masters program, Illinois CLE, Chicago, IL (November 20, 2000)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (February 15, 2001)
- Greene County Estate Planning Council, Greene County, MO (March 21, 2001)
- Orange County Estate Planning Council, Orange County, CA (March 27, 2001)

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- ALI-ABA Planning Large Estates, New York, NY (April 23-27, 2001)
- University of North Carolina, Charlotte, NC (April 27, 2001)
- BAMSL Junior League, St. Louis, MO (May 3, 2001)
- Arthritis Foundation Planned Giving Program, Iselin, NJ (May 10, 2001)
- Mutual of Omaha Program, Omaha, NE (May 16, 2001)
- ALI-ABA Charitable Giving Techniques, San Francisco, CA (May 31 – June 1, 2001)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (June 2001)
- Fratcher Estate Planning Seminar, University of Missouri – Columbia (June 8, 2001)
- Emory University Skills Training for Estate Planners, Atlanta, GA (July 16 – 17, 2001)
- ABA Tax Section Meeting, Chicago, IL (August 3, 2001)
- "Advanced Estate Planning Lecture Series," Minnesota CLE, St. Paul, MN (August 10, 2001)
- 3rd Annual Chicago Council on Planned Giving Program, Glencoe, IL (September 11, 2001)
- UMKC Annual Estate Planning Internship Program, St. Louis, MO (September 14, 2001)
- 38th Annual National Assn. of Estate Planners and Councils, St. Louis, MO (September 15, 2001)
- ALI-ABA Estate Planning Video Update, Washington, DC (September 20, 2001)
- Mutual of Omaha Advanced Sales Roundtable 2001, Atlanta, GA (September 23 – 25, 2001)
- Capital Regional Medical Center Planned Giving Seminar, Jefferson City, MO (October 2, 2001)
- M Financial Group's 2001 National Advisors Conference, Palm Beach, FL (October 3 – 5, 2001)
- Muncie Indiana Community Foundation Planned Giving Seminar, Muncie, IN (October 10, 2001)
- College of American Pathologists Estate Planning Seminar, Philadelphia, PA (October 20 – 23, 2001)
- National Center on Philanthropy Annual Conference, New York, NY (October 25 – 26, 2001)
- 21st Annual Advanced Tax Institute, Baltimore, MD (November 7, 2001)
- AAA-CPA Mid Year Meeting, St. Louis, MO (November 9, 2001)
- ALI-ABA Planning Large Estates, San Francisco, CA (November 15, 2001)
- Children's Hospital of San Diego Planned Giving Seminar, San Diego, CA (November 27, 2001)
- Mutual of Omaha Sophisticated Planning Program, Atlanta, GA (January 7, 2002)
- ALI-ABA Section of Taxation 2002 Midyear Meeting, (January 17 – 19, 2002)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (February, 2002)
- State Bar of Texas Advanced Strategies Course, Sante Fe, NM (April 18 – 19, 2002)
- ALI-ABA Planning For Large Estates, New York, NY (April 22 – 26, 2002)
- ABA Tax Section Meeting, (May 2002)
- ALI-ABA New Issues In Estate Planning 2002, Telephone Seminar Series (May 1, 2002)
- ALI-ABA Charitable Giving Techniques, Boston, MA (May 30 - 31, 2001)
- ALI-ABA Estate Planning Video Update, Washington, DC (June 6, 2002)
- ALI-ABA Estate Planning In Depth, Madison, WI (June 23 – 28, 2002)
- ALI-ABA Skills Training for Estate Planners, Atlanta, GA (July 29 – August 1, 2002)
- Pennsylvania Bar Institute Charitable Planning, Philadelphia, PA (August 16, 2002)
- UMKC Estate Planning Program, St. Louis, MO (September 13, 2002)
- ALI-ABA Estate Planning Video Update, Washington, D.C. (September 24, 2002)
- Sophisticated Charitable Planning, Chicago Planned Giving Council, Chicago, IL (October 8, 2002)
- Pennell-Katzenstein Seminar for Estate Planning Professionals, St. Louis Univ., St. Louis, MO (October 18, 2002)
- Interest Sensitive Estate Planning, Massachusetts CLE, Boston, MA (October 25, 2002)
- Columbus Community Foundation, Columbus, GA (November 11-12, 2002)
- Washington State Bar Assn. 47th Annual Estate Planning Seminar, Seattle, WA (Nov. 14-15, 2002)
- ALI-ABA Planning For Large Estates, San Francisco, CA (November 21-22, 2002)
- 37th Annual Heckerling Institute on Estate Planning, Miami, FL (January 6 - 10, 2003)
- The Dallas Foundation 6th Annual Charitable Planning Seminar, Dallas, TX (January 22, 2003)
- Central Arizona Estate Planning Council, Phoenix, AZ (February 3, 2003)
- ALI-ABA Advanced Estate Planning Techniques, Maui, HI (February 20 - 23, 2003)
- ALI-ABA Planning Techniques for Large Estates, New York, NY (April 28 - May 2, 2003)

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- Sophisticated Planning Techniques, University of Iowa 49th Annual Tax Institute, Iowa City, IA (May 2 – 3, 2003)
- Internal Revenue Service Estate and Gift Tax CLE, Washington, DC (May 21, 2003)
- ALI-ABA Charitable Giving Techniques Program, Chicago, IL (May 29 - 30, 2003)
- ALI-ABA Estate Planning Video Update, Washington, DC (June 5, 2003)
- TIAA-CREF Charitable Giving CLE, St. Louis, MO (June 6, 2003)
- "Cultivating the Charitable Garden," St. Louis Planned Giving Council, St. Louis, MO (June, 2003)
- ALI-ABA Estate Planning in Depth, Madison, WI (June 15 – 20, 2003)
- ACTEC Charitable Giving Presentation, St. Paul, MN (June 25 – 29, 2003)
- ALI-ABA Skills Training for Estate Planners, Atlanta, GA (July 28 - 29, 2003)
- ALI-ABA Sophisticated Estate Planning Techniques, Boston, MA (September 4 - 5, 2003)
- ALI-ABA Estate Planning Video Update, Washington, DC (September 25, 2003)
- Washington University Estate Planning Internship Program, St. Louis, MO (September 26, 2003)
- Delaware Community Foundation, Wilmington, DE (October 21, 2003)
- Community Foundation of S.E. Michigan, Detroit, MI (October 23, 2003)
- ALI-ABA Planning Techniques for Large Estates, San Francisco, CA (November 19, 2003)
- NY State Bar Assn., Trusts & Estates Law Institute, New York, NY (November 21, 2003)
- Seattle Estate Planning Council, Seattle, WA (December 3, 2003)
- Philadelphia Bar Assn. 2003 Annual Meeting, Philadelphia, PA (December 10, 2003)
- USC Law School, 2004 Tax Institute, Los Angeles, CA (January 26 – 28, 2004)
- ALI-ABA Estate Planning Video Update, Washington, DC (February 12, 2004)
- "Creative Uses of the Actuarial Tables in Estate Planning," Philadelphia Estate Planning Council, Philadelphia, PA (March 16, 2004)
- ALI-ABA Planning Techniques for Large Estates, New York, NY (April 26, 2004)
- Bar Assn. of Metropolitan St. Louis Estate Planning Institute, St. Louis, MO (May 6, 2004)
- ABA Tax Section, Washington, DC (May 7 – 8, 2004)
- ALI-ABA Estate Planning Video Update, Washington, DC (June 3, 2004)
- ALI-ABA Charitable Giving Techniques, Boston, MA (June 10 – 11, 2004)
- ALI-ABA Skills Training for Estate Planners, Atlanta, GA (June 29 – 30, 2004)
- American Bible Society, New York, NY (July 20, 2004)
- Washington University Estate Planning Internship, St. Louis, MO (September 10, 2004)
- ALI-ABA Estate Planning Video Update, Washington, DC (September 23, 2004)
- Southern California Tax & Estate Planning Forum, San Diego, CA (October 21, 2004)
- NYU Philanthropy Conference, New York, NY (October 28 – 29, 2004)
- University of Montana Tax Institute, Missoula, MT (November 5 – 6, 2004)
- ALI-ABA Planning Techniques for Large Estates, San Francisco, CA (November 15-19, 2004)
- ALI-ABA Estate Planning Video Update, Washington, DC (February 17, 2005)
- ALI-ABA Advanced Estate Planning Techniques, Maui, HI (March 9-11, 2005)
- ALI-ABA Planning Techniques for Large Estates, New York, NY (April 18-22, 2005)
- ALI-ABA Estate Planning Video Update, Washington, DC (June 2, 2005)
- ALI-ABA Charitable Giving Techniques, Seattle, WA (June 9-10, 2005)
- ALI-ABA Skills Training for Estate Planners, Atlanta, GA (July 18-19, 2005)
- Louisville Estate Planning Council, Louisville, KY (September 8, 2005)
- UMKC 12th Annual Estate Planning Internship Program, St. Louis, MO (September 9, 2005)
- ABA Section of Taxation Fall Meeting, San Francisco, CA (September 16, 2005)
- ALI-ABA Estate Planning Video Update, Washington, DC (September 22, 2005)
- Dallas Jewish Community Foundation, Dallas, TX (September 29, 2005)
- Estate Planning Council of St. Louis, St. Louis, MO (October 17, 2005)
- ALI-ABA Planning Techniques for Large Estates, San Francisco, CA (November 16, 2005)
- NY State Bar Assn. 3rd Annual Sophisticated Trusts and Estates Law Institute, New York, NY (November 18, 2005)
- ALI-ABA Estate Planning Video Update, Washington, DC (February 9, 2006)

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- ALI-ABA Advanced Estate Planning Techniques, Maui, HI (February 23, 2006)
- ALI-ABA Planning Techniques for Large Estates, New York, NY (April 25, 2006)
- Baltimore Estate Planning Council, Baltimore, MD (April 26, 2006)
- New York Estate Planning Council, New York, NY (April 27, 2006)
- CPA Tax Clinic, Seattle, WA (May 12, 2006)
- ALI-ABA Estate Planning Video Update, Washington, DC (June 1, 2006)
- ALI-ABA Charitable Giving Techniques, Boston, MA (June 8 - 9, 2006)
- ALI-ABA Estate Planning in Depth, Madison, WI (June 20, 2006)
- ALI-ABA Skills Training for Estate Planners, Atlanta, GA (June 28 - 29, 2006)
- National Business Institute 18th Annual Advanced Estate Planning Techniques Program, St. Louis, MO (June 30, 2006)
- University of Kentucky College of Law Annual Midwest/Midsouth Estate Planning Institute, Lexington, KY (July 15, 2006)
- Notre Dame Tax Conference, South Bend, IN (October 6, 2006)
- Montana Tax Institute, Missoula, MT (October 28, 2006)
- ALI-ABA Planning Large Estates, San Francisco, CA (November 14-15, 2006)
- ALI-ABA Estate Planning Video Update Washington, DC (February 15, 2007)
- ALI-ABA Advanced Estate Planning Techniques, Maui, HI (February 21-25, 2007)
- ALI-ABA Planning Large Estates, New York, NY (April 24, 2007)
- Toledo Community Foundation, Toledo, OH (May 3, 2007)
- ALI-ABA Charitable Giving Techniques, Chicago, IL (May 31-June 1, 2007)
- ALI-ABA Estate Planning Video Update, Washington, DC (June 7, 2007)
- ALI-ABA Estate Planning In Depth, Madison, WI (June 7, 2007)
- 34th Annual Midwest Estate Tax & Business Planning Institute, Indianapolis, IN (June 14-15, 2007)
- ALI-ABA Skills Training for Estate Planners, New York, NY (July 26, 2007)
- ABA Real Property, Probate & Trust/Tax Section Joint Meeting Presentation, Vancouver, BC (September 28 - 30, 2007)
- Columbus Community Foundation, Columbus, OH (October 11, 2007)
- Palm Beach Community Foundation, Palm Beach, FL (November 8, 2007)
- ALI-ABA Planning Large Estates, San Francisco, CA (November 16, 2007)
- ALI-ABA Estate Planning Video Update, Philadelphia, PA (February 7, 2008)
- ALI-ABA Advanced Estate Planning Techniques, Maui, HI (February 21 - 24, 2008)
- Jewish Federation of Detroit, Detroit, MI (February 26, 2008)
- ALI-ABA Planning Large Estates, New York, NY (May 1 - 3, 2008)
- Horry Georgetown Technical College, Myrtle Beach, SC (May 15, 2008)
- ALI-ABA Charitable Giving Technniques, Boston, MA (June 4 - 7, 2008)
- ALI-ABA Estate Planning in Depth, Madison, WI (June 19, 2008)
- ALI-ABA Estate Planning Video Update, Philadelphia, PA (June 25 - 26, 2008)
- NBI 20th Annual Advanced Estate Planning Techniques, St. Louis, MO (June 27, 2008)
- ALI-ABA Skills Training for Estate Planners, New York, NY (July 23, 2008)
- ALI-ABA Estate Planning Video Update, Philadelphia, PA (September 11, 2008)
- Jewish Federation of Philadelphia, Philadelphia, PA (September 11, 2008)
- Florida Bar Association, Orlando, FL (October 17, 2008)
- San Francisco Jewish Community Foundation, San Francisco, CA (November 3 - 4, 2008)
- Jewish Community Foundation of Phoenix, Phoenix, AZ, (November 12, 2008)
- National Association of Estate Planners, Phoenix, AZ (November 13, 2008)
- ALI-ABA Planning Techniques for Large Estates, San Francisco, CA (November 20 - 22, 2008)
- ALI-ABA Estate Planning Video Update, Philadelphia, PA (February 5, 2009)
- ALI-ABA Advanced Estate Planning Techniques, Maui, HI (February 18 - 22, 2009)
- ALI-ABA Planning Large Estates, New York, NY (April 22 - 24, 2009)
- ALI-ABA Estate Planning Video Update, Philadelphia, PA (June 11, 2009)
- ALI-ABA Estate Planning In Depth, Madison, WI (June 17, 2009)

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- ALI-ABA Charitable Giving Techniques, Seattle, WA (July 9 - 10, 2009)
- Skills Training for Estate Planners, New York Law School, New York, NY (July 13, 2009)
- ALI-ABA Sophisticated Estate Planning Techniques, Boston, MA (September 10, 2009)
- ALI-ABA Estate Planning Video Update, Philadelphia, PA (September 24, 2009)
- ABA Tax Section Meeting, Chicago, IL (September 25, 2009)
- Notre Dame Estate Planning Program, Notre Dame, IN (October 2, 2009)
- Gulf Coast Estate Planning Conference, Mobile, AL (November 5-6, 2009)
- Chicago Planned Giving Council Chicago, IL (November 17, 2009)
- ALI-ABA Planning Large Estates, San Francisco, CA (November 18, 2009)
- New York State Bar Association Sophisticated Trusts & Estates Law Institute, New York, NY (November 20, 2009)