

## **Firm Brochure**

(Part 2A of FormADV)

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This brochure provides information about the qualifications and business practices of MARTIN M. SHENKMAN, P.C. If you have any questions about the contents of this brochure, please contact us at: 201-845-8400, or by email at: [shenkman@shenkmanlaw.com](mailto:shenkman@shenkmanlaw.com). The information in this brochure has not been approved or verified by the United States Securities and Exchange Commission, or by any state securities authority.

Additional information about MARTIN M. SHENKMAN, P.C. is available on the SEC's website at [www.adviserinfo.sec.gov](http://www.adviserinfo.sec.gov)

March 8, 2020

## Material Changes

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### **Annual Update**

The Material Changes section of this brochure will be updated annually when material changes occur since the previous release of the Firm Brochure.

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### **Material Changes since the Last Update**

We have the following material change to report since the last version of this Firm Brochure that was dated February 26, 2019:

- The maximum hourly fee we may charge has increased from \$725/hour to \$745/hour.

Other immaterial changes have been made throughout this brochure.

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### **Full Brochure Available**

Whenever you would like to receive a complete copy of our Firm Brochure, please contact us by telephone at: 201-845-8400 or by email at: [shenkman@shenkmanlaw.com](mailto:shenkman@shenkmanlaw.com).

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## Advisory Business

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### Firm Description

MARTIN M. SHENKMAN, P.C. was founded in 1988.

MARTIN M. SHENKMAN, P.C. (d/b/a/ Shenkman Law) provides personalized confidential estate planning advice, and ancillary to that estate planning advice may provide limited financial planning advice to high net worth individuals, trusts, estates, charitable organizations and closely held businesses (but the firm does not provide financial forecasts or projections).

Advice is provided through consultation with the client and may include: determination of estate planning goals and objectives, financial planning goals and objectives, identification of legal, tax estate, and financial problems, tax planning, insurance review in general terms (no policy selection or carrier selection advice is ever provided), general investment allocation and location discussions (no specific investment advice is ever rendered), education funding, retirement planning, and other matters ancillary to estate planning.

MARTIN M. SHENKMAN, P.C. is strictly a fee-only law firm providing estate and related and ancillary planning advice. The firm does not sell any products, including but not limited to: annuities, insurance, stocks, bonds, mutual funds, limited partnerships, or other products, commissioned or otherwise. The firm is not affiliated with entities that sell financial products or securities. No commissions in any form are accepted. The firm does not manage assets. The firm has no custody over any assets. No finder's fees are accepted.

Any financial or investment advice, if any, is solely provided an integral part of an estate plan, and is ancillary to the estate planning services provided. In addition, MARTIN M. SHENKMAN, P.C. advises clients regarding estate planning, cash flow, college planning, retirement planning, tax planning and other matters solely in a manner that is ancillary to, and incidental to, estate planning services provided.

Specific investment advice, including but not limited to security, insurance, or other product selection is never provided. MARTIN M. SHENKMAN, P.C. does not act as a custodian of client assets. The client or the client's other advisers always maintain asset control. MARTIN M. SHENKMAN, P.C. does not place any trades for any clients under any circumstances.

A written evaluation of each client's initial situation may be provided to the client, often in the form of a letter or memorandum and/or approximate and general net worth statement. Annual review meetings are recommended to all clients, and essential for all clients, so that general courses of action that need to be taken can be reviewed, monitored and updated. More frequent reviews are recommended when circumstances warrant. All reviews require the client to initiate the meeting process.

Other professionals (e.g., corporate, real estate, securities, litigation and other lawyers, accountants, insurance agents, care managers, etc.) are

engaged directly by the client on an as-needed basis. MARTIN M. SHENKMAN, P.C. does retain outside consultants, has an “of counsel” relationship with Melvyn Bergstein, Esq. Conflicts of interest will be disclosed to the client in the event they should occur.

Meetings, which may be in person, by telephone, or web conference, are billed at regular hourly rates. Most work is billed hourly, although drafting fees are billed for certain documents and fees may be adjusted to reflect the complexity involved, novelty and creativity of planning and other factors.

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### **Principal Owner**

Martin M. Shenkman, Esq. is the 100% stockholder.

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### **Types of Advisory Services**

MARTIN M. SHENKMAN, P.C. provides estate planning services only, and ancillary and incidental thereto may provide financial planning, and related planning advice. MARTIN M. SHENKMAN, P.C. never provides investment supervisory services, also known as asset management services. MARTIN M. SHENKMAN, P.C. **never** manages investment advisory accounts nor does it ever provide investment supervisory services, furnish specific investment advice through consultations or otherwise, issues periodicals about securities, issue special reports about securities; and issues, charts, graphs, formulas, or other devices which clients may use to evaluate securities.

As its primary business and service MARTIN M. SHENKMAN, P.C. furnishes estate planning advice to clients. Ancillary and incidental to such estate planning advice, MARTIN M. SHENKMAN, P.C. may provide advice on matters such as financial planning matters, taxation issues, and trust services that often include, or our part of, estate planning.

MARTIN M. SHENKMAN, P.C. does not ever provide advice or consulting concerning specific investments.

MARTIN M. SHENKMAN, P.C. does not manage any client assets.

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### **Tailored Relationships**

The goals and objectives for each client are documented in our billing system, memorandum and other client communications. Investment policy statements are not created or provided, but estate plans are created that reflect the stated goals and objective of each client. Martin M. Shenkman, P.C. may comment on or modify and investment policy statement created by a clients investment or wealth adviser, but in no instance shall be deemed responsible for any such investment policy statement.

Agreements may not be assigned without client consent.

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## Types of Agreements

The following agreements define the typical client relationships.

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### Estate Planning Agreement

Work is generally based on a written Billing Arrangement agreement, supplemented by other communications, that set forth specifics of the relationship, including billing methods, rates and policies, procedures with respect to communications and technology, certain of the many risk factors inherent in the estate planning process, the fact that there are no guarantees of any planning results, and other terms and conditions. An estate plan is designed to help the client with many but not all aspects of estate planning. No investment management services are provided either before or after the estate plan is completed.

The estate plan may include, but is not limited to: preparation of a net worth statement (although it is recommended that the client's accountant prepare a more formal balance sheet); a review of investment and other accounts (but not including a formal review of specific investment holdings, asset allocations, risk factors, and never providing specific security repositioning recommendations); strategic and other income, gift, estate and generation skipping transfer tax planning; a general discussion of retirement accounts and life insurance (but never including specific recommendations as to investment considerations, policy or carrier selection); estate planning review and recommendations; and education planning with funding recommendations.

Detailed investment advice and specific recommendations are **never** provided as part of an estate plan, or otherwise. Selection of which of various planning options is a decision to be made solely by the client and for which the client is responsible. Implementation of the estate planning and ancillary recommendations is at the discretion of the client and remains in all events the client's responsibility.

The fee for an estate plan is based on hourly rates plus certain drafting fees, plus out of pocket costs. Fees may be adjusted to reflect the complexity involved, novelty and creativity of planning and other factors, as permitted by applicable ethics and other rules and any other applicable regulations. Since estate planning is an ongoing process, situations may arise wherein the client is unaware of certain estate planning, tax, legal, or financial exposures or predicaments. If identified and disclosed these can then be addressed as part of the planning process.

MARTIN M. SHENKMAN, P.C. and the client must both approve the change of scope in advance of the additional work being performed.

The rates per hour vary from lower rates for paralegals to higher rates for attorneys, with rates up to \$ 745/hour for senior attorneys. Outside consultants are used and billed for.

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**Retainer Agreement**

In most circumstances, a Billing Arrangement (analogous to a retainer agreement) is executed.

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**Termination of Agreement**

A Client may terminate any of the aforementioned agreements at any time by notifying MARTIN M. SHENKMAN, P.C. in writing and paying the hourly rates, out of pocket costs and drafting and other fees incurred, for the time spent, and work done, on the engagement prior to notification of termination. If the client made an advance payment, MARTIN M. SHENKMAN, P.C. will refund any unearned portion of the advance payment.

MARTIN M. SHENKMAN, P.C. may terminate any of the aforementioned agreements at any time by notifying the client in writing. If the client made an advance payment, MARTIN M. SHENKMAN, P.C. will refund any unearned portion of the advance payment. A client may be terminated immediately, subject to applicable rules of ethics and governing regulations.

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**Fees and Compensation**

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**Description**

MARTIN M. SHENKMAN, P.C. bases its fees on hourly charges, drafting fees, out of pocket costs (including outside consultants) and out of pocket expenses.

Fees are *NOT NEGOTIABLE*.

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**Fee Billing**

Fees are billed approximately monthly for services rendered. Retainers are generally requested in advance of services being provided.

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**Other Fees and Expenses**

MARTIN M. SHENKMAN, P.C., bills for out of pocket costs and expenses incurred on any client matter and outside consultants used on such matter. Fees may be adjusted to reflect the complexity involved, novelty and creativity of planning and other factors, as permitted by applicable ethics and other rules and any other applicable regulations.

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**Expense Ratios**

Not applicable.

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**Past Due Accounts and Termination of Agreement**

MARTIN M. SHENKMAN, P.C. reserves the right to stop work on any account that is overdue, or for any other reason, or no reason. In addition, MARTIN M. SHENKMAN, P.C. reserves the right to terminate any estate or other planning

engagement where a client has willfully concealed or has refused to provide pertinent information about financial situations when necessary and appropriate, failed to pay outstanding bills for more than 30 days, or for any other reason permitted by applicable ethics rules or other applicable regulations, in MARTIN M. SHENKMAN, P.C.'s sole and absolute judgment. Any unused portion of fees collected in advance will be refunded.

## **Performance-Based Fees – Not Applicable.**

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### **Types of Clients**

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#### **Description**

MARTIN M. SHENKMAN, P.C. generally provides advice to high net worth individuals, trusts, estates, closely held corporations or business entities. Client relationships vary in scope and length of service.

#### **Account Minimums**

There are no minimum net worth requirements for clients.

## **Methods of Analysis, Investment Strategies and Risk of Loss**

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#### **Methods of Analysis**

MARTIN M. SHENKMAN, P.C. gathers required information through in-depth personal interviews and consultations with a client's other advisers. Information gathered includes a client's current financial status, future goals and attitudes towards a wide array of risks, but it is not possible to identify or plan for all risks. Every plan and transaction is inherently subject to risk relating to economic changes, tax law changes, negative tax consequences and risks, offsetting negative economic consequences, family dynamics, valuation issues, and many other potential risk factors.

Related documents supplied by the client may be reviewed, however, many client supplied documents are merely held in the client's file without review so that the client file will be complete. Documents that are reviewed include a questionnaire completed by the client. Preparation of a written memorandum is essential to the process and is recommended and is typically prepared.

Other sources of information that MARTIN M. SHENKMAN, P.C. may use include , web based research, lien and judgment searches, general internet information searches, and information provided by a client's other advisers and in some instances due diligence reports from independent investigative services.

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## Investment Strategies

No advice is provided as to any specific product (including life insurance and annuities), securities, private equity, or investment strategy.

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## Risk of Loss

Estate plans always include risks that are borne by the client as to legal outcomes, tax consequences, economic consequences, matrimonial and litigation risks, and other factors. Clients face a number of risks in every plan, including but not limited to the following risks:

- **Change in law Risk:** Changes in the law may dramatically change the impact and effectiveness of any planning advice offered, it may even make a plan that may have provided tax or other benefits, a detriment. There is no means to predict how future legislation may impact any planning done in the past or currently. This is why annual review meetings are essential to review the status of any planning.
- **Interest-rate Risk:** Fluctuations in interest rates may cause estate plans to vary or fail.
- **Market Risk:** The price of a security, bond, or mutual fund may drop in reaction to tangible and intangible events and conditions. This type of risk may affect, and even negate, the success of many estate planning strategies including but not limited to grantor retained annuity trusts (GRATs), note sale and other transactions.
- **Inflation Risk:** When any type of inflation is present, a dollar today will not buy as much as a dollar next year, because purchasing power is eroding at the rate of inflation. This could adversely affect gift, estate and retirement planning goals, and result in financial hardships as a result of gift and other transfers that were not anticipated.
- **Reinvestment Risk:** This is the risk that future proceeds from investments may have to be reinvested at a potentially lower rate of return (i.e. interest rate). This could relate, for example, to fixed income securities and could have a severe adverse impact on gift, estate, retirement and related planning. For example, payment of GRAT annuity payments may be invested at a lower return.
- **Business Risk:** These risks are associated with a particular industry or a particular company within an industry. Client's relying on the success of a concentrated business holding, and in particular a family or closely held business, face considerable risk from lack of diversification and other factors that could undermine any estate, tax, retirement or related plan. For example, a family business or real estate holding could be sold to a trust and thereafter decline in value which could have a negative estate tax impact. Family dynamics, estate planning, and a myriad of

other factors might apply to adversely affect succession planning, asset protection provided by an entity, income tax results, and more.

- **Liquidity Risk:** Liquidity is the ability to readily convert an investment into cash. Generally, assets are more liquid if many traders are interested in a standardized product. For example, Treasury Bills are highly liquid, while real estate properties are not. Dependence on real estate, personal assets, collectibles or a family or closely held business can present tremendous liquidity risks. Assets transferred to irrevocable trusts or other planning structures, even if liquid, may not be available thereby exacerbating liquidity risks.
- **Financial Risk:** Excessive borrowing to finance a business' operations increases the risk of profitability, because the company must meet the terms of its obligations in good times and bad. During periods of financial stress, the inability to meet loan obligations may result in bankruptcy and/or a declining market value. Financing may also be involved in note sale and other estate planning transactions, premium financed life insurance transactions, and other estate related transaction, family or entity loans, may all increase financial risk.

## Disciplinary Information

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### Legal and Disciplinary

The firm and its employees have not been involved in any legal or disciplinary events related to past or present estate planning clients.

## Other Financial Industry Activities and Affiliations

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### Financial Industry Activities

MARTIN M. SHENKMAN, P.C. is registered as an investment advisor.

### Affiliations

MARTIN M. SHENKMAN, P.C. has no arrangements with any related person who is a broker-dealer, investment company, other investment advisor, financial planning firm, commodity pool operator, commodity trading adviser or futures commission merchant, banking or thrift institution, accounting firm, law firm, insurance company or agency, pension consultant, real estate broker or dealer, or an entity that creates or packages limited partnerships, or any other investment product.

## Code of Ethics, Participation or Interest in Client Transactions and Personal Trading

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### Code of Ethics

The employees of MARTIN M. SHENKMAN, P.C. have committed to a Code of Ethics that is available for review by clients and prospective clients upon request. The firm will provide a copy of the Code of Ethics to any client or prospective client upon request.

### Participation or Interest in Client Transactions

MARTIN M. SHENKMAN, P.C. and its employees generally have no direct knowledge of securities held by clients, and even if such information is provided it is not reviewed, and no access to any such account ever exists and therefore no employee may unwittingly buy or sell securities that are also held by clients.

### Personal Trading

The Chief Compliance Officer of MARTIN M. SHENKMAN, P.C. is Martin M. Shenkman. Personal trading of employees does not affect clients since MARTIN M. SHENKMAN, P.C. does not provide any specific investment advice and does not custody any client funds. Clients of the firm cannot be affected by any personal trading of employees.

## Brokerage Practices

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### Selecting Brokerage Firms

MARTIN M. SHENKMAN, P.C. does not have any affiliation with product sales firms. Clients may be provided with names of various wealth managers, trust companies and similar firms. Recommendations are made to clients based on their need for such services. MARTIN M. SHENKMAN, P.C. recommends wealth managers based on the proven integrity and financial responsibility of the firm.

MARTIN M. SHENKMAN, P.C. *DOES NOT* receive fees or commissions from any of these arrangements.

### Best Execution

MARTIN M. SHENKMAN, P.C. does not execute any trades.

### Soft Dollars

MARTIN M. SHENKMAN, P.C. does not receive any credit or other offsets that reduce the firm's overall expenses.

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**Order Aggregation**

No trades are executed.

**Review of Accounts**

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**Periodic Reviews**

No specific investment advice is given, no client assets are held, so no account reviews are performed. Annual or more frequent estate planning reviews are recommended but must be initiated by the client.

**Review Triggers**

Not applicable.

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**Regular Reports**

Annual or more frequent estate planning reviews are recommended but must be initiated by the client.

**Client Referrals and Other Compensation**

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**Incoming Referrals**

MARTIN M. SHENKMAN, P.C. has been fortunate to receive many client referrals over the years. The referrals came from current clients, attorneys, accountants, employees, financial advisers, trust companies, personal friends of employees and other similar sources. The firm does not compensate referring parties for these referrals.

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**Referrals Out**

MARTIN M. SHENKMAN, P.C. does not accept referral fees or any form of remuneration from other professionals when a prospect or client is referred to them.

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**Other Compensation**

None.

**Custody**

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**Account Statements**

No client assets are held.

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**Performance Reports**

Not applicable.

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### **Net Worth Statements**

Annual estate planning reviews are recommended but must be initiated by the client. Net worth statements may be updated at these meetings.

## **Investment Discretion**

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### **Discretionary Authority for Trading**

MARTIN M. SHENKMAN, P.C. **never** accepts discretionary or other authority to manage securities accounts on behalf of any clients.

MARTIN M. SHENKMAN, P.C. never determines securities to be bought or sold, and does not engage in the purchase or sale of securities.

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### **Limited Power of Attorney**

No limited power of attorney is accepted for trading or any other purpose.

## **Voting Client Securities**

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### **Proxy Votes**

MARTIN M. SHENKMAN, P.C. does not vote proxies on securities. Clients are expected to vote their own proxies. No guidance or assistance in this regard is ever provided by MARTIN M. SHENKMAN, P.C.

## **Financial Information**

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### **Financial Condition**

MARTIN M. SHENKMAN, P.C. does not have any financial impairment that will preclude the firm from meeting contractual commitments to clients.

A balance sheet is not required to be provided because MARTIN M. SHENKMAN, P.C. does not serve as a custodian for client funds or securities, and does not require prepayment of fees of more than \$600 per client, and six months or more in advance.

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## Business Continuity Plan

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### General

MARTIN M. SHENKMAN, P.C. has a Business Continuity Plan in place that provides detailed steps to mitigate and recover from the loss of office space, communications, services or key people.

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### Disasters

The Business Continuity Plan covers natural disasters such as snowstorms, hurricanes, tornados, and flooding. The Plan covers man-made disasters such as loss of electrical power, loss of water pressure, fire, bomb threat, nuclear emergency, chemical event, biological event, communications line outage, Internet outage, etc. Electronic files are backed up daily over the internet. Email and contact data is stored in the cloud on secure servers with redundant backups.

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### Alternate Offices

Alternate locations to serve as offices have been identified to support ongoing operations in the event the main office is unavailable. It is our intention to contact all clients for whom we have email, or current ongoing matters, within five days of a disaster that dictates moving our office to an alternate location.

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### Loss of Key Personnel

MARTIN M. SHENKMAN, P.C. has a Business Continuation Agreement with a colleague to support MARTIN M. SHENKMAN, P.C. in the event of Martin M. Shenkman's serious disability or death.

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## Information Security Program

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### Information Security

MARTIN M. SHENKMAN, P.C. maintains an information security program to reduce the risk that client personal and confidential information may be breached. This includes encryption of all laptops, computers and smart phones. An office alarm system and other measures have been taken.

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### Privacy Notice

MARTIN M. SHENKMAN, P.C. is committed to maintaining the confidentiality, integrity and security of the personal information that is entrusted to us.

The categories of nonpublic information that we collect from clients may



include information about personal finances, tax identification numbers, confidential business and estate planning documents, information about health to the extent that it is needed for the estate or financial planning process, information about transactions between clients and third parties, and information from consumer reporting agencies, e.g., credit reports, as well as lien and judgment searches on certain matters. We use this information to help meet client personal estate and financial goals.

With your permission, we disclose limited information to attorneys, accountants, and mortgage lenders with whom you have established a relationship. Clients may opt out from our sharing information with these nonaffiliated third parties by notifying us at any time by mail, or email. With client permission, we may share a limited amount of information about clients with other client advisers and planners in order to carry out planning. MARTIN M. SHENKMAN, P.C. may choose to terminate any client who does not provide such authorization or revokes it.

We maintain a secure office to endeavor to protect client information so that it is not placed at unreasonable risk. We employ an office alarm system, a firewall barrier, and secure data encryption techniques in our computer environment.

We do not provide client personal information to mailing list vendors or solicitors. We require confidentiality in our agreements with unaffiliated third parties that require access to client personal information, including consultants. Federal and state securities regulators may review our Company records and your personal records as permitted by law.

Personally identifiable information about clients will be maintained while someone is an active client, and for the required period thereafter that records are required to be maintained by federal and state securities laws, , as explained in more detail in client Billing Arrangements. After that the time set forth in the Billing Arrangements, information may be destroyed. However, in our discretion, certain electronic data may be retained indefinitely. No original documents are retained whatsoever.

We will notify clients in advance if our privacy policy is expected to change. We are not required by law to deliver this *Privacy Notice* annually, because of our status as a law firm.

**Brochure Supplement (Part 2B of Form ADV)**

**Martin M. Shenkman**

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This brochure supplement provides information about Martin M. Shenkman that supplements the Martin M. Shenkman, P.C. Firm Brochure. You should have received a copy of the Firm Brochure. Please contact Martin M. Shenkman if you did not receive Martin M. Shenkman, P.C.'s Firm Brochure or if you have any questions about the contents of this Brochure Supplement.

Additional information about Martin M. Shenkman is available on the SEC's website at [www.adviserinfo.sec.gov](http://www.adviserinfo.sec.gov). You can search this site by a unique identifying number, known as a CRD number. The CRD number for Martin M. Shenkman is 4715078.

**February 26, 2019**

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**Education and Business Standards**

MARTIN M. SHENKMAN, P.C. requires that advisors in its employ have a bachelor's degree and further coursework demonstrating knowledge of financial planning and tax planning. Examples of acceptable coursework include: an MBA, a CFP®, a CFA, a ChFC, JD, CTFA, EA or CPA. Additionally, advisors must have work experience that demonstrates their aptitude for estate planning primarily, but which may also include financial planning as financial planning is integral to many estate plans.

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**Professional Certifications**

Employees have earned certifications and credentials that are required to be explained in further detail.

Masters in Business Administration (MBA): MBAs are required to complete coursework at an accredited institution that offers fulltime 2 year MBA programs, including requirements:

- Meeting prerequisites of a Bachelors Degree from an accredited college.

- Completion of the appropriate coursework

Certified Public Accountant (CPA): Certified Public Accountants are licensed by the State Boards of Accountancy of various states. CPA certification requirements:

- Hold a bachelor's degree from an accredited institution with a major in accounting and meeting required course work.

- Successful completion of all four parts of the CPA examination with passing grades.

- Have two years of acceptable professional work experience in public accounting.

- Fulfill periodic continuing education requirements, including ethics courses.

Attorney: Attorneys must meet the following requirements:

- Law degree from an accredited law school.

- Successful completion of the Bar Examination in the state in which licensed.

- Maintain annual registration and continuing education standards.

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**Martin M. Shenkman, CERTIFICATIONS: CPA, MBA, PFS, AEP, JD****Educational Background:**

- Date of birth: 12/14/56
- Institutions (Year):
  - Bachelor of Science degree from Wharton School, with a concentration in accounting and economics (1977).
  - Masters degree in Business Administration from the University of Michigan, with a concentration in tax and finance (1981).
  - Juris Doctor degree from Fordham University School of Law (1985)

**Business Experience:**

- Sidney Noveck and Company, CPAs, Detroit, Michigan. Audit Staff, 1979 – 1980.
- Peat, Marwick, Mitchell & Co., New York, New York. Tax Senior (International Tax Department), 1981-1982.
- Laventhol & Horwath, New York, New York. Tax Supervisor (International Tax Department), 1982 – 1984. Junior (Audit staff), 1978-1979, Detroit, Michigan.
- Townsend Rabinowitz Pantaleoni & Valente, P.C., New York, N.Y. (1984 – 1988); Associate, 1985 – 1988; Legal Assistant, 1984 – 1985.
- Martin M. Shenkman P.C. New York, N.Y.; Paramus, N.J. Principal, 1988 – Present.

Disciplinary Information: None.

Other Business Activities: None

Additional Compensation: None

Supervision: Martin M. Shenkman is the only person in the firm providing investment advice and any such advice is ancillary to the Firm's estate planning services and is further limited as described in this Brochure.

Arbitration Claims: None

Self-Regulatory Organization or Administrative Proceeding: None

Bankruptcy Petition: None