Carole M. Bass

Partner

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Carole is the leader of Sullivan's Private Clients/Trusts & Estates Practice Group. She advises moderate- and high-net-worth clients in all aspects of estate and wealth transfer planning. She works closely with individuals and families to structure sophisticated, tax-efficient plans designed to minimize estate, gift and generation-skipping transfer taxes and to effectuate non-tax objectives. Carole’s clients include professionals, business owners, entrepreneurs, athletes, entertainers and others.

Carole also represents clients in the preparation and negotiation of prenuptial and postnuptial agreements. She represents complex and blended families with their special estate planning needs and assists clients in estate matters relating to divorce and remarriage. In addition, Carole is well known for advising clients on cutting-edge estate planning issues involving the use of assisted reproductive technology (ART). Her practice also includes working with clients on estate administration and representing individual and corporate fiduciaries and estate beneficiaries in Surrogate’s Court proceedings.

Carole is a peer-elected Fellow of the American College of Trust and Estate Counsel (ACTEC) and frequently lectures on topics relating to assisted reproductive technology, estate planning and divorce, and premarital agreements. She has presented to national and local professional organizations, including the Heckerling Institute on Estate Planning, the American Bar Association (Real Property, Trusts and Estates Section and Family Law Section), the American Academy of Adoption and Assisted Reproductive Technology Attorneys, the New York State Society of CPAs and the New York City Estate Planning Council. Her articles on these topics have appeared in publications such as Trusts & Estates Magazine, Estate Planning Magazine and the New York Law Journal and she has been quoted in national publications, including the Wall Street Journal and Forbes.

Education

- Cornell University Law School (J.D.)
- S.I. Newhouse School of Public Communications, Syracuse University (M.S.)
- State University of New York at Binghamton (B.A.)

Capabilities

- High Net Worth Individuals and Family Offices
- Tax
- Private Clients/Trusts & Estates
- Privately Held & Family Owned Businesses

Bar & Court Admissions

- New York
- Connecticut
- U.S. Tax Court

Professional Qualifications

- Fellow, American College of Trust and Estate Counsel (ACTEC)
    - Member, ACTEC Family Law Task Force
- American Bar Association (ABA) Section of Real Property, Trust and Estate Law (RPTE)
    - Member, RPTE Section Council
    - Member, Nominations Committee
    - Advisor, Standing Committee on Continuing Legal Education
    - Immediate Past Co-Chair, Standing Committee on Continuing Legal Education
    - Council Representative, Charitable Organizations Group
    - Advisor, Standing Committee on Diversity, Equity & Inclusion
- American Bar Association (ABA)
    - Member, Standing Committee on Continuing Legal Education (SCOCLE)
    - SCOCLE Liaison to the ABA Section Officers Conference
    - Member, Advisory Commission to the ABA Commission on Lawyer Assistance Programs (2022-2025)

Awards & Honors

- *Best Lawyers in America®* (2024-2026)
- *Chambers USA High Net Worth Guide*, Private Wealth Law: Mid-Market – New York (2025)
- New York *Super Lawyers* (2013-2026)

Community Engagement

- Board of Directors, Gilda's Club Westchester

Viewpoints

February 2026
When Parents Get Involved: Ethical Risks in Estate Planning and Divorce Prep
The ACTEC Foundation

November 21, 2025
Taxes and Personhood: States' Evolving Definitions of Person
Tax Notes Federal

February 28, 2024
LePage v. Mobile Infirmary Association: Alabama Wrongful Death of a Minor

Statute Applies to Cryogenically Preserved Embryos
LISI, Estate Planning Newsletter #3106

February 28, 2024
The Tools & Techniques of Estate Planning for Modern Families

January 23, 2024
In re Parentage of S.D.S.: Determining Parentage of Children of Assisted Reproductive Technology
Steve Leimberg's Estate Planning Email Newsletter