Fiduciary and Private Client Litigation

Balancing family and wealth can be a lightning rod for controversy. So can the fiduciary role in estates and trusts. The highly combustible blend of long-term relationships, personal needs and complex valuation issues often creates hard-fought, emotional cases that cannot be easily resolved between the parties. Our dedicated Fiduciary and Private Client Litigation team understands the unique demands of dispute resolution in this arena. We represent corporate and individual executors, trustees, personal representatives, guardians and other fiduciaries, as well as beneficiaries and other interested parties, in litigation arising from:

- Estate, tax and business planning
- Will and trust construction and reformation proceedings
- Will and trust contests
- Intra-family disputes
- Creditors' claims
- Beneficiary-trustee disputes
- Acquisition of the decedent's assets
- Fiduciary removal and surcharge proceedings
- Contested accounting proceedings
- Audits of federal estate, gift or generation-skipping tax returns
- Investigations and proceedings involving the Internal Revenue Service and other federal, state and local agencies and authorities.
- Compliance, regulatory and related issues

Anticipating and preparing for disputes

As beneficiaries and claimants have become more litigious, we approach every planning and administration engagement assuming disputes may arise at some point. Our practical experience in litigation allows us to position our clients effectively for future litigation when they do their planning and when they administer their structures. When disputes do arise, we look for innovative opportunities to provide win-win solutions through our sophisticated knowledge and use of income, estate, gift and generation-skipping transfer tax laws.

Key Contacts



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Our Experience

- Represented individual regarding alleged breach of fiduciary duty as executor of an estate through the conversion of valuable copyrights and iconic rock memorabilia via a complicated series of transactions taking place over a decade. We refuted the plaintiffs' chain of title in copyrights and memorabilia dating back to the 1960s, obtaining summary judgment in favor of our client. The US Court of Appeals for the Ninth Circuit affirmed, and the US Supreme Court denied plaintiffs' petition for *certioriari*.
- Represent trustee in contentious intra-family issues in multiple states.
- Represent beneficiaries of a series of trusts who allege that their trust funds were diverted to the personal use of the family trustees.
- Defend executors of the estate of a prominent New York real estate developer against claims brought by essentially disinherited children.
- Represented individual in litigation in multiple states in connection with her interests in the estate of an insurance executive and investor.
- Defend a financial institution as trustee of a trust that held development real estate against alleged wrongs, primarily selling too soon and missing a run-up in the market.
- Represent one of multiple executors of the estate of a famous real estate developer in a decades-long litigation involving assets in multiple countries.
- Expert witness regarding largest individual deficiency assessed by IRS in US history stemming from family's use of offshore trusts/subsidiary entities in case closely watched by entire international estate planning bar.
- Defend will of an environmentalist who donated hundreds of millions of dollars to create national parks in South America in contests being waged in New York, California, Argentina and Chile.
- Court-appointed guardian *ad litem* in Switzerland and Bermuda representing the interests of minors/unborns in restructuring extensive overseas offshore trust holdings of one of America's wealthiest families involving highly complex tax/nontax issues and bitter litigation. Courts in both countries approved the settlement we reached.
- Served as expert witness and consultant in multi-jurisdictional US and non-US disputes among heirs of prominent Taiwanese family concerning use of offshore structures for estate planning,

successioning of beneficial interests, and US taxation of those structures.

- Represented beneficiary in highly contested estate of renowned Indian artist.
- Represented Italian beneficiaries of numerous US trusts holding hundreds of millions of dollars in assets in multi-jurisdictional disputes concerning exercises of powers of appointment.
- Consulting expert to Guernsey trustee in litigation concerning foreign grantor trusts and US tax and succession law.
- Served as an expert witness regarding use of offshore trusts in bankruptcy proceeding of US taxpayer who was assessed with a $3.2 billion tax liability, the largest ever imposed by the IRS.
- Represented US heir in contest over a Swiss billion dollar estate.
- Appointed by the courts in Switzerland and Bermuda as guardian *ad litem* in parallel proceedings to determine control over and entitlements to the then largest US privately held business.
- Represented family members of a world renowned performing artist in contests over the devolution of his estate in all jurisdictions.
- Represented mother and sons in a contest over entitlement to the vast, worldwide business interests of the late, iconic founder, which were claimed by the daughter.

Recognitions

Recognized or listed in the following:

- *Best Law Firms*
  - Litigation – Trusts and Estates
    - Los Angeles, 2012–2026
  - Trusts and Estates Law
    - National, 2012–2026
    - Chicago, 2011–2026
    - Los Angeles, 2011–2026
    - New York, 2011–2026
- *Chambers High Net Worth*
  - Private Wealth Disputes
    - New York, 2018–2025
  - Private Wealth Law
    - USA, 2016–2025

        - Illinois, 2016–2025
        - New York, 2016–2025
        - North Carolina, 2024–2025
        - Southern California, 2016–2025
- *Citywealth* "Magic Circle Awards"
    - International Law Firm of the Year
        - Large, 2019
    - Law Firm of the Year
        - USA, 2019