

International Private Wealth

Global individuals and families often have investments, resident family members, or other connections to the United States and need to plan for the multi-jurisdictional legal and tax issues that can impact their family members and assets. Our team of international private wealth attorneys are thought leaders on topics that affect international private clients and are highly skilled at solving complex legal and tax issues that arise when global individuals and families interact with the US.

Unparalleled Experience

Featuring one of the largest and most diverse international private wealth practices among Am law 100 law firms, we have deep experience analyzing both inbound and outbound US cross-border matters for private clients and regularly provide multi-disciplinary representation, including:

- developing and implementing US tax-efficient structures;
- establishing new family offices, optimizing existing family offices and advising on best practices in operating family offices, including investment into the US;
- executing direct investment strategies;
- navigating tax reporting and information exchange regimes;
- analyzing applicable income and estate tax treaties; and
- planning for transfers of family wealth to future generations across all asset classes, often through customized trust structures including private trust companies.

We also regularly work with attorneys in other Katten practice areas, including real estate, corporate, investment funds, securities, and litigation, to provide multi-disciplinary legal services on a coordinated, seamless basis to international private clients.

Our attorneys help clients formulate the best investment and cross-border succession strategies, leveraging our broad experience and expertise in US income, estate, gift and other tax matters to minimize exposure to US taxation. More specifically, we advise our non-US clients on inbound matters such as how to structure and invest in US real estate, how to plan for obtaining a US "green card", US citizenship or other US tax resident status, how to structure and administer foreign grantor trusts, how to mitigate US estate tax exposure and minimize the burden of US income tax (and associated US tax compliance obligations), and how to solve the

Key Contacts



Matthew Sperry

Partner

London

+44 (0) 20 7776 7635

matthew.sperry@katten.com



Joshua S. Rubenstein

Partner and Global Chair, Private Wealth Department

New York

+1.212.940.7150

joshua.rubenstein@katten.com



Kathryn von Matthiessen

Partner

New York

+1.212.940.8517

kathryn.vonmatthiessen@katten.com

complex tax issues that arise for US beneficiaries of foreign trusts. Our attorneys regularly advise US clients on outbound matters, including expatriation planning, estate planning for US citizens with non-US citizen spouses, how to navigate the complex US tax regimes that apply to US clients that own interests in foreign companies (such as controlled foreign corporations and passive foreign investment companies), and how to identify US tax compliance obligations of offshore structures. We also have deep experience representing both US and non-US families, individuals, trusts and family offices in audits and other proceedings involving the Internal Revenue Service.

Global Collaboration

In addition to working with Katten lawyers in other practice areas, collaborating with non-US partners is a big part of the success of our international private wealth practice. Our attorneys routinely cooperate with local professionals in non-US jurisdictions, including other family advisors, who help us leverage the unique planning opportunities that can arise when other countries' tax and legal systems interact with the US. Working with these qualified non-US advisors, combined with seamlessly integrating Katten attorneys from other departments, allows us to establish holistic and comprehensive plans for our clients that take into account the unique tax and property regimes, including those related to community property, forced heirship, marriages and religion. Katten effectively "quarterbacks" its ultra-high-net-worth clients' global planning needs.

Combining our sophisticated experience and knowledge of estate planning and US international income and transfer tax laws with our extended network of trusted non-US colleagues, Katten understands how to organize our clients' affairs into customized structures that work best from country to country and achieve their overall goals.