

Nicholas John Heuer

Associate

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Practices

FOCUS: Private Wealth

Business Succession Planning

Charitable Planning, Philanthropy and Nonprofit Organizations

Corporate

International

International Private Wealth

Investment Management and Funds

Real Estate

Transactional Tax Planning

Industries

Family Offices

Private Client Services

Education

LLM, University of Miami School of Law

JD, Drake University

BA, Lawrence University

Bar Admissions

Illinois

Nicholas Heuer focuses his practice on international income and transfer tax matters. He assists high-net-worth individuals and families throughout the world with complex tax issues arising from their ties to the United States.

Minimizing the tax liability of clients with international connections

Nick works with trust companies, financial advisors as well as foreign banks and lawyers on international strategies for investment within the United States and abroad. He also helps cross-border families with the preservation and transmission of their wealth.

Nick routinely provides corporate and tax advice in a wide variety of global transactional matters. This includes inbound and outbound analysis, tax treaty examination and tax-efficient structures for multinational companies. He also advises clients on cross-border mergers, acquisitions, dispositions, joint ventures, spin-offs and tax-free reorganizations.

In addition, Nick provides counsel on the various tax reporting requirements of doing business with the United States. This includes tax compliance for foreigners with businesses and investments in the United States as well as Americans with offshore investments. Nick drafts tax compliance memoranda and evaluates FATCA and CRS classifications and obligations. He also assists with expatriation and counsels noncompliant taxpayers through the various voluntary disclosure programs.

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Recognitions

Recognized or listed in the following:

- Legal Week
 - Private Client Global Elite - "Ones to Watch," 2021

News

- Katten Promotes 16 Attorneys to Partner (July 7, 2021)
- Katten Private Wealth Attorneys Listed in Global Elite Directory 2021 (February 2, 2021)

Publications

- 2021 Biden Plan Estate Planning Advisory (January 15, 2021)
- 2020 Year-End Estate Planning Advisory (November 24, 2020)
- 2019 Year-End Private Wealth Advisory (November 25, 2019)
- Tax on Inbound Investment 2019, United States Chapter (January 2019)
- Tax Reduction Opportunities for Non-U.S. Families, Family Offices and Trusts after Tax Reform, Steve Leimberg's International Tax Planning Newsletter #23 (January 31, 2018)

Presentations and Events

- Virtual Private Wealth Seminar (October 14, 2020) | *Speaker* | *Advising UHNW Families During a Period of Seismic Changes*

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- Katten Private Wealth Fiduciary Seminar (October 15, 2019) | *Speaker*
- 13th Annual Fiduciary Advisory Services Seminar: Opportunities for Fiduciaries in Times of Change (October 3, 2018) | *Speaker* | *Cross-Border Estate Planning in Light of the 2017 Tax Act*
- Chicago Bar Association (March 28, 2018) | *Presenter* | *Advising the Multinational – The Person Who Has a Foot in Each of Two Countries: US Tax Issues for the Multinational – Income Tax and Estate Planning*