

Nicholas J. Heuer

Partner

Private Wealth

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Nicholas Heuer's practice focuses on advising the international private client. This entails counseling ultra-high-net-worth individuals, their closely-held business interests, family offices and private trust companies whose circumstances generally have international components intersecting with the US legal system. Clients trust Nick's innovative and practical solutions that simplify the complex nature of any cross-border legal matter or endeavor.

Trusted counsel for cross-border matters

Nick's broader practice involves “inbound” and “outbound” planning and, in each case, is mostly comprised of three core areas of the law: tax, trusts and estates, and corporate law, both from a planning, implementation, and operational perspective. His “inbound” counsel spans foreign grantor and non-grantor trust planning for non-US settlors having US beneficiaries, investment in the United States by non-US family offices and individuals, non-US persons seeking to immigrate to the United States, or non-US closely-held businesses looking to make investments in, or enter, the US market. His “outbound” counsel includes US persons who live or have assets and investments abroad, may inherit from—or leave an inheritance for—non-US family members, or desire to expatriate or become a bona fide resident of a US territory (e.g., US Virgin Islands and Puerto Rico). In this regard, Nick travels extensively outside the United States to build the necessary relationships with foreign wealth advisors, fiduciaries and attorneys in order to provide comprehensive and competent counsel to the international private client.

Based on his historical transactional tax experience, Nick is equipped to guide and facilitate a wide variety of transactions and business ventures that often present themselves to the international private client. He seamlessly works with his partners—with whom he has devoted considerable time developing trusting relationships—to assist with various matters, including real estate acquisitions, joint ventures, litigation, and employment and intellectual property issues. In doing so, Nick puts himself in his client's shoes, seeking to solve complex issues in a cost-efficient and pragmatic manner.

Practices

- Business Succession Planning
- Charitable Planning, Philanthropy and Nonprofit Organizations
- Corporate
- International
- International Private Wealth
- Investment Management and Trading
- Private Wealth
- 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

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Bespoke compliance and regulatory counsel

Nick routinely advises on various tax compliance and other regulatory regimes applicable to non-US individuals and businesses with investments in the United States, as well as US individuals and businesses with offshore investments. This includes drafting US tax compliance memoranda, advising noncompliant taxpayers through the various voluntary disclosure programs, evaluating Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) classifications and obligations, and providing counsel in respect of the US Corporate Transparency Act and its impact on trust structures. To ensure his clients are fully compliant, Nick has developed a network of trusted US accountants—along with his partners whose careers are devoted to corporate regulatory compliance—who possess the know-how to assist with the complex legal demands the international private client faces.

Tailored solutions for private trust companies

While not always cross-border in nature, Nick's experience with non-US private trust companies and traditional domestic estate planning has translated into a niche for domestic private trust companies. He advises families on all phases of utilizing a domestic private trust company to achieve the long-term succession and wealth planning goals through the existing (or proposed) trust arrangements those families have (or plan to have) in place. Leveraged along with his experience with traditional domestic estate planning vehicles (e.g., IDGTs, GRATs), his legal guidance includes creating and implementing domestic private trust companies, drafting their organizational documents to attain each family's operational needs, and providing ongoing counsel regarding their administration.

Outside of his legal practice, Nick is an adjunct professor in the LLM Tax Program at Northwestern Pritzker School of Law where he teaches international estate planning.

Recognitions

Recognized or listed in the following:

- ALM/*Law.com*
  - Private Client Global Elite - 'Ones to Watch,' 2021
- *Best Lawyers in America*
  - Ones to Watch
    - Trusts and Estates, 2022–2025
    - Tax Law, 2023–2025

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- *Chambers High Net Worth*
  - Illinois: Private Wealth Law, 2026
- *Citywealth*
  - Future Leaders Awards
    - Lawyer of the Year (Bronze), 2022
    - Private Investment/Family Office Individual of the Year (Silver), 2024

News

- Katten Recognized in 2026 *Chambers High Net Worth* Guide for Private Wealth Leadership (July 23, 2026)
- Kevin T. Keen, Nicholas J. Heuer Recognized in *Citywealth*'s Future Leaders Awards 2024 (November 27, 2024)
- Katten Attorneys Recognized as *Best Lawyers*® and *Best Lawyers: Ones to Watch*® Award Recipients (August 15, 2024)
- Katten Attorneys Distinguished by *Best Lawyers*® (August 17, 2023)
- *Citywealth* Recognizes Nicholas Heuer With Future Leaders Award (December 6, 2022)
- Katten Attorneys Recognized by *Best Lawyers*® (August 18, 2022)
- Katten Attorneys Listed in *The Best Lawyers in America*® (August 19, 2021)
- Katten Promotes 16 Attorneys to Partner (July 7, 2021)
- Katten Private Wealth Attorneys Listed in Global Elite Directory 2021 (February 2, 2021)

Publications

- 2025 – 2026 Planning Priorities (November 19, 2025)
- The One Big Beautiful Bill Act: Key Year-End Tax Changes for Private Wealth Clients (November 19, 2025)
- Select Federal Caselaw Updates (November 19, 2025)
- Planning Considerations for the Rest of 2025 and Into 2026 (November 19, 2025)
- Relevant International Updates (November 19, 2025)
- Select Updates Impacting Family Business Owners (November 19, 2025)

- State of the States (November 19, 2025)
- 2024 Year-End Estate Planning Advisory (November 26, 2024)
- This U.S. Law Trust is Foreign!: Managing this taxing circumstance | *WealthManagement.com* (May 21, 2024)
- 2023 Year-End Estate Planning Advisory (November 20, 2023)
- This U.S. Trust Has a Foreign Beneficiary: Guidelines for unravelling a taxing circumstance | *WealthManagement.com* (April 20, 2023)
- PTC Me ASAP: Estate Planning with Private Trust Companies (December 6, 2022)
- 2022 Year-End Estate Planning Advisory (November 17, 2022)
- 2021 Year-End Estate Planning Advisory (November 22, 2021)
- Proposed Tax Legislation Would Dramatically Impact Private Wealth Planning (September 24, 2021)
- 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

- 2026 Private Wealth and Fiduciary Seminar Chicago (October 28, 2026) | *Speaker* | *Trends in Cross-Border Planning*
- 2026 Private Wealth and Fiduciary Seminar Chicago (October 28, 2026)
- ABA Virtual 2026 Fall Tax Meeting (October 5–9, 2026) | *Speaker* | *Staying Compliant with Global Assets and Interests*
- Trusts Serving as Grantors to Other Trusts: Drafting Multi-Trust Structures for Optimal Tax Results | Presented by Strafford (August 25, 2026) | *Speaker*
- STEP Chicago 2nd Annual Conference (July 16, 2026) | *Speaker* | *Ethical Fault Lines in Modern Private Wealth Representation*

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- Family Business Through a Legal Lens (April 21, 2026) | *Speaker* | *Private Trust Companies & Family Office Playbook: Taking Control of Multi-Generational Wealth Management*
- 2025 Private Wealth Seminar – Chicago (October 30, 2025) | *Presenter* | *Green Means 'Go'*
- STEP Wyoming International Estate Planning Conference 2025 (October 3, 2025) | *Speaker* | *US Persons Diversifying Investments and Immigration*
- STEP Cayman Conference 2025 (January 23–24, 2025) | *Speaker* | *Regulation, enforcement and sanctions – are you up to date?*
- STEP Asia Conference 2024 (November 12–13, 2024) | *Speaker* | *The US Connection: Lifecycle of a Foreign Grantor Trust*
- 2024 Private Wealth and Fiduciary Seminar Chicago (October 30, 2024) | *Speaker*
- Foreign Asset Reporting for Trusts and Estates: Impact of Loper Bright, FATCA, FBAR, Forms 3520, 5471, and 8865 | Presented by Strafford (October 1, 2024)
- STEP Chicago (November 1, 2023) | *Speaker* | *The Cross Border Family Office: Tax and Other Considerations*
- Annual Katten Private Wealth & Fiduciary Seminar (October 11, 2023)
- 10th Annual Tax-Efficient Investing Forum (November 9, 2022) | *Panelist*
- STEP Bermuda International Conference (November 1–3, 2022)
- Annual Katten Private Wealth and Fiduciary Seminar (September 22, 2022)
- STEP Chicago (June 2, 2022) | *Speaker* | *Treaty Tips, Traps and Tricks: Key Aspects of US Gift and Estate Tax Treaties*
- 9th Annual Tax-Efficient Investing Program (November 3–17, 2021) | *Speaker* | *Comparative Use Cases*
- Katten Virtual Private Wealth Seminar (October 14, 2020) | *Speaker* | *Advising UHNW Families During a Period of Seismic Changes*
- 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*

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- 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*