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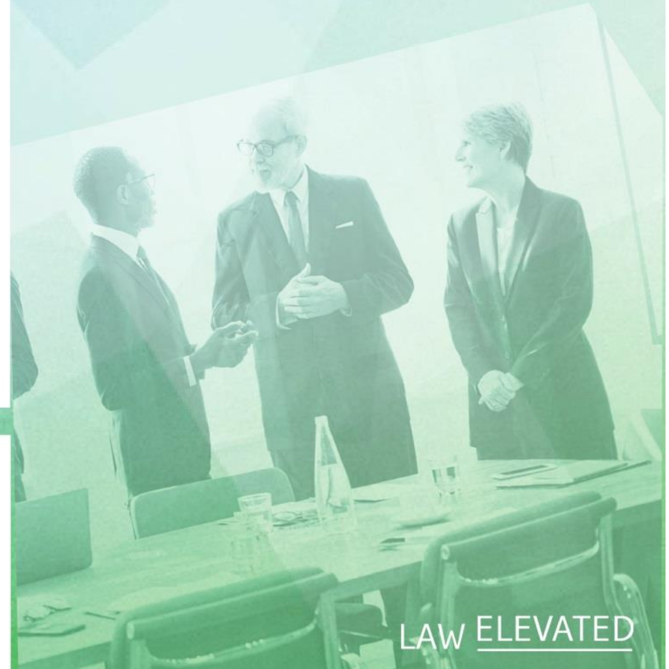
EXPERIENCE SUCCESS
ON A HIGHER LEVEL

THAT'S LAW ELEVATED

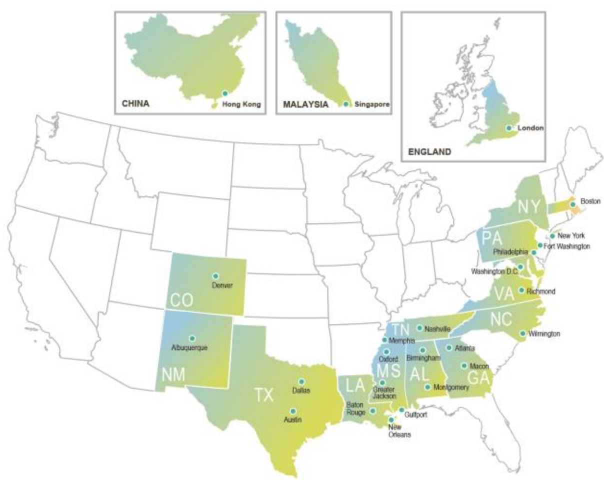


OUR APPROACH

We are both pleased and honored to have the opportunity to provide you with information about Butler Snow. If we had to sum up our goals in a single sentence, it is: We want to establish a relationship with your team by demonstrating our dedication to excellence and client service to help you further achieve your business and legal goals.

Growth. The firm is dynamic and growing. Just a few years ago, we had 160 lawyers in three offices. Our growth has been highly strategic and carefully measured. Today, Butler Snow has approximately 330 attorneys and an additional 40 professionals (providing expertise in areas such as environmental, commercial litigation, banking and insurance regulatory compliance, local and national government advisory services, crisis management, economic development consulting and financial and business management consulting) in more than twenty offices across the United States, Europe and Asia. The firm currently has offices in the following locations:

- Alabama: Birmingham and Montgomery
- Colorado: Denver
- Georgia: Atlanta and Macon
- Louisiana: New Orleans and Baton Rouge
- Massachusetts: Boston
- Mississippi: Greater Jackson, Oxford and Gulfport
- New Mexico: Albuquerque
- New York: New York City
- North Carolina: Wilmington
- Pennsylvania: Greater Philadelphia
- Tennessee: Memphis and Nashville
- Texas: Austin and Dallas
- Virginia: Richmond
- Washington D.C.
- London, United Kingdom
- Singapore
- Hong Kong, Hong Kong SAR



Professionalism. We know when serving as legal counsel, we are partners and representatives of your team whenever we appear on your behalf. We know we must mirror the professionalism and dedication demonstrated by your team, even in the most challenging environments. You can count on Butler Snow to deliver top quality service in a manner befitting your reputation and stature. As a result of our commitment and understanding of professionalism, the firm has had four attorneys awarded the Mississippi Bar “Professionalism” Award and currently has two attorneys sitting on professionalism committees.

Teamwork. Butler Snow's mantra is "Client First", and we take this seriously. Unlike other firms, our lawyers are not compensated on the basis of who generates the work or billable hours. There is no internal competition at Butler Snow and we do not compete with other firms with whom we work. Our goal is to ensure that at all times the client has the best lawyer to undertake the matter.

Diversity. Butler Snow's commitment to diversity is fundamental to our success. Over the past few years, many of the firm's hallmark trial wins have been led by lawyers of color or women. But our commitment to diversity is not simply for diversity's sake. We genuinely believe we can better serve our clients and provide better strategic judgment and representation through diverse views.

Giving Back. We also recognize that we have an obligation to our judicial system, community and world to give back. Butler Snow has its own charitable foundation that supports organizations in communities where our staff and lawyers live and work. We have summer programs for minorities in which we mentor high school students about opportunities; an active pro bono program that includes providing legal representation for underprivileged adoptions; and we participate as a firm in Habitat for Humanity and similar charitable activities, and in legal organizations whose missions are to improve the judicial system.

Value. Butler Snow believes that it is important to be a partner with our clients in both stable and challenging times in at least two different ways. First, we must act as ambassadors for the client and its interests; and second, we must bear part of the cost. Accordingly, we work diligently to provide value and predictability as well as efficient representation for our clients. But truly outstanding client service demands more. We can provide additional value-added services including:

- **Educational Seminars.** We regularly provide continuing educational programs based upon client needs, including CLE-certified programs. We are prepared to offer to you, at no charge, continuing legal education programs on site.
- **Secondment Program.** Butler Snow has secondment arrangements with other clients and we believe this has greatly benefitted our firm and our clients. This program expands the opportunity for additional team members to learn your business first-hand, get up to speed quickly, and to live and work as a part of your team in your offices. We are prepared to offer similar arrangements to you should you be interested.
- **Preventive Counseling.** One of the most difficult challenges facing corporate America is the criminalization of corporate conduct. Governmental enforcement agencies believe that, without fear of personal sanctions, corporate officers are encouraged to ignore improper actions or defective processes in pursuit of corporate and personal gain. In order to address these ever increasing risks, we offer clients an interdisciplinary preventive counseling program comprised of seminars to educate various groups within the company on compliance with applicable laws and regulations, the consequences of non-compliance, and strategies to protect the executives and the company.
- **Other Professional Expertise.** Often other professionals may possess an expertise better suited to solve the problems of our clients. Butler Snow has been a pioneer in successfully providing additional expertise that can work along-side or independent of our attorneys. Our business professionals offer innovative ideas that provide the answers our clients need to help drive business solutions also delivered in an effective and efficient manner. Those services extend into banking, brand management, crisis communications, healthcare, local and national government relations, economic development and financial and business management.

Our Unique Qualifications. We believe in teamwork and we want to deliver that valuable approach to our clients across the spectrum of legal services. We regularly work together, blending talents from our different offices or, when needed, from other firms to provide the best representation to the client. We know that we succeed only if you succeed. Our goal at every turn is not just to meet your expectations but to exceed them in every way – through excellent legal representation, outstanding service, and commitment to your interests. We regularly work hand-in-hand with other law firms using a virtual team environment, and we leverage our technology resources to work together collaboratively within our firm and with our clients and colleagues at other firms. We also understand the importance of using our resources strategically to provide the best service to our clients at the most cost-effective rates.

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INTERNATIONAL WEALTH TRANSFER PLANNING

From our offices in London, Singapore and in the US, Butler Snow's International Wealth Planning team delivers sound tax and estate planning advice for individual clients who reside outside of the US but who have US business interests, US family members or US investments. We work closely with local counsel in our clients' home countries to provide solutions that meet our clients' economic goals while minimizing their global income tax and estate/inheritance tax exposure.

Our International Wealth Planning team handles a wide variety of matters for US connected families, including:

- Non-US Trust Planning
- Structuring Investments in US Property
- Pre-US Immigration Planning
- Integrated US/UK Tax and Estate Planning
- Pre-UK Immigration/Tax Planning for US persons
- Renunciation of US Citizenship/Green Cards
- Voluntary Disclosures

Practice Highlights

- Represent 20 Families listed in Forbes World's Wealthiest Families.
- Represent numerous world renowned artists, athletes and entertainers.
- Shortlisted for the Society of Trust and Estate Practitioners ("STEP") North American Team of the Year in 2012 and 2013.
- Shortlisted for STEP International Legal Team of the Year in 2014.

YOUR TEAM

YOUR WORLD IS MOVING FASTER.
WE'RE MOVING SMARTER.

For Butler Snow, it's not just about being your law firm. It's about giving you talent and service that match your momentum.

Innovation. Service. Teamwork. Responsiveness. Focus. Value.

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Kurt is a seasoned professional in international wealth transfer planning. He represents ultra-high net worth families and family controlled businesses throughout the world with respect to US federal income, gift and estate tax issues.

PRACTICE AREAS AND INDUSTRY TEAMS

- Wealth Transfer Planning (International)
- Wealth Transfer Planning (Domestic)
- Tax
- Taxation of Businesses
- Tax Exempt Organizations
- Estates and Trusts

EXPERIENCE

- Formerly a partner with a large, international law firm based in London and was a founding partner of that firm's Hong Kong office.
- Represents ultra high net worth families and family controlled businesses throughout the world with respect to US federal income, gift and estate tax issues.
- Maintains a strong emphasis on the tax issues faced by families and businesses based in the Asia-Pacific region and in the United Kingdom.

DISTINCTIONS

- *Best Lawyers in America®*
  - Tax Law, 2013-2017
- *Super Lawyers®*
  - Mid-South Rising Star, 2013
- Fellow, American College of Trust and Estate Counsel
- *Chambers USA: America's Leading Lawyers for Business*

  - Wealth Management: Central Region - Nationwide, 2015
- *Chambers Asia*
  - Leader in the Fields of Private Client and Wealth Management, 2009
- *Citywealth* Leaders List
- *Legal Week* Private Client Elite Listing

ASSOCIATIONS

- Lex Mundi Legal Network
  - Firm Representative*,* 2006-2018
- Mississippi Bar Association
- American Bar Association
- Society of Trust and Estate Practitioners

EDUCATION & HONORS

- New York University, LL.M., Taxation, 2000
- University of Notre Dame, J.D., *cum laude,* 1999
- University of Mississippi, M.Tax., 1996
- University of Mississippi, B.Accy., *magna cum laude*, 1995

PAPERS, PRESENTATIONS AND PUBLICATIONS

- *Quoted,* "Getting snagged in new US tax net," *The Straits Times*, March 23, 2018.
- *Speaker,* "Trumponomics and Its Impact on the World and Private Clients: Apocalypse or a Brave New World?", STEP Asia Conference, Singapore, November 2017.
- *Speaker,* "US Tax Considerations for Asia-Based Families", Cross Border Planning for the Private Client Conference, Singapore, August 2017.
- *Speaker,* "International Variables in the Estate Planning Relationship", American College of Trust & Estate Counsel Summer Meeting, Seattle, June 2017.
- *Moderator,* "Trump and Taxes", Butler Snow Panel Discussion with Governor Haley Barbour and Senator Trent Lott, Hong Kong, May 2017.
- *Contributor,* "Complexity is the Biggest Issue for US Taxpayers Overseas", Bloomberg Radio Interview, May 2017.
- *Contributor,* "Trump's Tax Plans are Betting on 'Trickle-down' Economics", CNBC's *Squawk-Box* Television Interview, November 2016.
- *Contributor*, "Tax Cuts For Everyone Likely", Bloomberg Radio Interview, November 2016.
- *Contributor,* "FATCA Fallout", Channel News Asia, January 2016.

- *Quoted*, “Banks Give Up US Expats' Data in Tax Evasion Crackdown”, *Financial Times*, October 9, 2015.
- *Speaker*, “Tax Planning Issues for Asian Clients”, Transcontinental Trusts Asia, Singapore, March 2015.
- *Contributor*, “American Expats in Hong Kong to File Their US Tax Return”, Radio Three Hong Kong Interview, March 2015.
- *Quoted*, “Obama Crackdown Fails to Stop Foreign Mergers”, CNN Money, March 2015.
- *Quoted*, “60 Second Interview with Kurt Rademacher”, *STEP Journal*, February 2015.
- *Quoted*, “Thousands of HK Accounts Shut Due to US Tax Law”, *South China Morning Post*, December 2014.
- *Quoted*, “Wealthy Asians Dash to Ditch US Passports”, *Asian Investor*, December 2014.
- *Quoted*, “Some Banks Run from FATCA, Others Embrace It”, *South China Morning Post*, October 2014.
- *Contributor*, “FATCA Benefits and Burdens”, Channel News Asia, October 2014.
- *Contributor*, “IRS Announces New 'Streamlined' Amnesty Program”, Radio Three Hong Kong, October 2014.
- *Quoted*, “The Broader Needs of Wealthy Clients”, *Hubbis*, December 2013.
- *Quoted*, “Americans Abroad Feel Sting of Upcoming US Tax Laws”, *The Straits Times*, November 2013.
- *Quoted*, “How Families with US Links Can Manage the Tax Burden”, *Hubbis*, November 2013.
- *Quoted,* “Reignited US Tax Debate May Hit Asia-based Managers”, *Asian Investor*, November 2013.
- *Co-Author*, “Final Verdict – Final FATCA Regulations and the Questions They Raise for Trust Practitioners”, *STEP Journal*, April 2013.
- *Speaker*, “HNWIs on the Move: Inbound and Outbound Tax Planning for International Private Clients”, American Bar Association Tax Planning Strategies – US and Europe Conference, London, England, April 2013.
- *Contributor*, “The Banking Crisis in Cyprus”, CNBC’s *Squawk-Box* Television Interview, March 2013.
- *Contributor*, “Law Targets U.S. Taxpayers Hiding Money Abroad”, *Wall Street Journal*, March 2013.
- *Speaker,* “Surveying the Americas for Today’s Wealth Barriers and Opportunities – U.S. Voluntary Disclosure”, Private Client Forum Americas, Scottsdale, Arizona, January 2013.
- *Quoted,* “US Tax Law to Affect Local Banks”, *BusinessWorld*, February 2012.

- *Quoted,* “US IRS May Tap Local Banks to Help in Campaign”, *Philippine Daily Inquirer*, February 2012.
- *Quoted,* “HK to Gain from Revised US Tax Law, Expert Says”, *South China Morning Post*, February 2012.
- *Co-Author,* “FATCA – What Non-US Financial Institutions Should Do Now”, *Corporate Finance Review*, January/February 2012.
- *Quoted*, “The Bottom Line: Estate Planning”, *Birmingham Business Journal*, October 2011.
- *Quoted*, “Tax-Grab Idea to Fix Budget Alarms Expat Americans”, *South China Morning Post*, July 2011.
- *Quoted*, “US Tax Authority to Target Offshore Banks in New Crackdown on Evasion”, *South China Morning Post*, June 2011.
- *Author*, “What Private Banking Industry Relationship Managers Should Know About IRS Notice 2011-34”, *Corporate Compliance Insights*, June 2011.
- *Co-Author*, “Seize the Moment”, *STEP Journal*, April 2011.
- *Co-Author*, American Bar Association Section of Taxation Comments on FATCA Offset Provisions of the HIRE Act Relating to Beneficiaries of Trusts, February 2011.
- *Contributor*, “IRS Amnesty Programme”, Radio Three Hong Kong Interview, February 2011.
- *Contributor*, “U.S. Clamps Down on Overseas Tax Evasion”, CNBC’s *The Call* Television Interview, February 2011.
- *Quoted*, “Banks in US Sights Amid Tax Amnesty”, *South China Morning Post*, February 2011.
- *Quoted*, “The Taxman Cometh – For US Expats”, *The Straits Times*, February 2011.
- *Contributor*, “U.S. Tax Attorney on Tax Cut”, Radio Three Hong Kong Interview, November 2010.
- *Contributor*, “What's with U.S. Tax Cuts Post-Election”, CNBC's *The Call* Television Interview, November 2010.
- *Quoted*, “U.S. Tax Rates to Rebound in Long Run”, *Hong Kong Economic Journal*, November 2010.
- *Quoted*, “Heavy-duty US Law Sits Hard on Banks, Funds”, *The Business Times Singapore*, August 2010.
- *Quoted*, “The Taxing Issue of Green Cards”, *The Business Times Singapore*, August 2010.
- *Contributor*, “U.S. Tax Policy in Asia”, CNBC's *The Call* Television Interview, July 2010.
- *Quoted*, “Officials Overwhelmed by US Taxpayer Inquiries”, *The Business Times Singapore*, October 2009.
- *Quoted*, “Americans in HK Rush to Meet This Week's Tax Deadline”, *South China Morning Post*, October 2009.

- *Quoted*, “US Citizens in Dash to Meet Tax Amnesty Deadline”, *South China Morning Post*, September 2009.
- *Quoted*, “Asia's Rich - Still Getting Richer”, *Finance Asia*, September 2009.
- *Quoted*, “American Tax Policy in Asia - In Their Sights”, *The Economist*, July 2009.
- *Quoted*, “Hong Kong Will Lose Investment if Named on Tax Haven Blacklist”, *Ming Pao Daily News* (Hong Kong), June 2009.
- *Quoted*, “US Taxpayers Now Required to Declare Offshore Accounts”, *Asian Investor*, May 2009.
- *Quoted*, “Critics Voice Concerns New Plan Will Reduce America's Competitiveness”, *Today Singapore*, May 2009.
- *Quoted*, “UBS Takes a Long Journey into the Night”, *The Asset*, March 2009.
- *Quoted*, “34 Tax Havens To Be Squeezed”, *21st Century Business Herald* (China), February 2009.
- *Quoted*, “Obama's Inauguration Marks Potential Crackdown on Hong Kong and Singapore”, *Lianhe Zaobao* (Singapore), January 2009.
- *Quoted*, “Obama to Influence Hong Kong as a Tax Haven”, *International Business Times*, January 2009.
- *Contributor*, “President-Elect Obama's Tax Plan”, Bloomberg Television Interview, January 2009.
- *Quoted*, “Singapore's No Haven”, *Today Singapore*, January 2009.
- *Speaker*, “What Private Bankers Should Know About Trusts”, Courses and Seminars Wealth Management Conference, Hong Kong, October 2008.
- *Quoted*, “For One American, His Stance Has Cost Him”, *South China Morning Post*, October 2008.
- *Co-Author*, “A Costly Exit”, *STEP Journal*, September 2008.
- *Speaker*, “U.S. Estate Planning”, American Chamber of Commerce, Hong Kong, September 2008.
- *Co-Author*, “Fleece the Fleeing”, *Trusts & Estates*, July 2008.
- *Co-Author*, “President Signs Exit Tax for United States Expatriates”, BNA International Special Report Series on Private Banking, HNWI’s and Domicile, July 2008.
- *Quoted*, “America's Berlin Wall”, *The Economist*, June 2008.
- *Quoted*, “Sea Change Succession Planning”, *South China Morning Post Net Worth Magazine*, June 2008.
- *Speaker*, “What Worries the Global Asian Family”, Hong Kong, June 2008.
- *Speaker*, “Understanding United States Grantor and Non-Grantor Trusts: Why, How and What”, Hong Kong, June 2008.

- *Quoted*, “Cutting Ties with the U.S. Could Be Expensive”, *South China Morning Post*, May 2008.
- *Speaker*, “Strategic Planning for the Non-Grantor Phase of a Grantor Trust”, Hong Kong Trustees Association, April 2008.
- *Speaker*, “Asia Pacific Families in Business Conference”, Singapore, April 2008.
- *Co-Author*, “Art That Saves You Money”, *Finance Asia Private Capital*, Spring 2008.
- *Speaker*, “International Succession: The Global Challenge”, Milan, Italy, Lugano, Switzerland and London, England, April 2007.
- *Speaker*, “Cross-border Philanthropy for United States Citizens”, European Association of Planned Giving, London, England, November 2006.
- *Speaker*, “Over Here and Over-Taxed Post-BN25 Tax Planning for US Citizens and Residents”, London, England, October 2006.
- *Speaker*, “United States Income, Gift and Estate Taxes”, FOCUS International, London, England, September 2006.
- *Speaker*, “Investment Options for United States Citizens and Residents”, London, England, September 2006.
- *Speaker*, “Tax Issues for Unites States Citizens and Residents”, Will Drafting and Overseas Assets Conference, London, England, June 2006.
- *Speaker*, “Dual-Qualified Charities”, London, England, January 2005.
- *Author*, “Tax Considerations in Choice of Business Entity: It's Not Just a Federal Question”, *The Mississippi Lawyer*, July/August/September 2004.

BRAD F. WESTERFIELD

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Brad is based in our London office, where he advises on international tax, trust and estate planning. He is a frequent presenter on cross-border US tax issues.

PRACTICE AREAS AND INDUSTRY TEAMS

- Wealth Transfer Planning (International)
- Tax
- Taxation of Businesses
- Estates and Trusts

EXPERIENCE

- Advise high net worth families and their advisors with respect to US federal income, estate and gift tax issues, with a particular emphasis on integrated US/UK tax and estate planning from a US perspective.

- Advise US and non-US individuals and businesses on structuring their investments from a US perspective.

- Advise on the establishment and taxation of US and foreign trusts from a US perspective.

- Advise individuals on the relinquishment of US citizenship or lawful permanent residency (green card) status.

- Advise individuals, financial institutions and trust companies regarding US federal tax compliance, including FATCA and the IRS Voluntary Tax Disclosure programs.

BAR ADMISSIONS

- New York, 2007
- Connecticut, 2007
- Mississippi, 2006

ASSOCIATIONS

- New York State Bar Association
- Mississippi Bar Association
  - Estates and Trusts Section
  - Taxation Section
- American Bar Association
  - Real Property, Probate and Trust Law Section
  - Taxation Section
- Society of Trust and Estate Practitioners

EDUCATION & HONORS

- New York University, LL.M., Taxation, 2006
- Mississippi College, J.D., *cum laude*, 2005
- University of Mississippi, M.Tax., 2000
- University of Mississippi, B.Accy.,1999

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Co-Presenter, “Classification of Trusts in the US,” Guernsey Annual STEP Conference, June 2017.

- Presenter, “United States: Tax, Estate Planning & the EU Succession Regulation,” The Law Society Private Client Section Cross Border Conference, London, March 2016.

- Presenter, “So Your Clients Want to Move Their Structures to the United States?” STEP International Client SIG Conference, December 2015.

- Presenter, “Planning for the Super Rich – US/UK Planning,” Offshore Investment Conference, London, July 2015.

- Presenter, “Tackling the Complexities of the Interaction between US / UK Tax Regimes,” Transcontinental Trusts 2015, Geneva, Switzerland, June 2015.

- Presenter, “The HNW Same Sex Family: Going Global,” ABA Section of International Law, AIJA Conference, Brighton, April 2015.

- Presenter, “Estate & Tax Planning for the U.S. Citizen in the UK – Expatriation,” IBC Private Client Conference, London, May 2015.

- Presenter, “US/UK Estate Planning and Procedure,” The Law Society Private Client Section Cross Border Conference, London, March 2015.

- Quoted, "Wealthy Asians dash to ditch US Passports," *Asian Investor*, December 2014.

- Co-Author, “ACA Finance Panel,” *the American Magazine*, December 2014.
- Presenter, “Catching Up If You Are Out of Compliance,” American Citizens Abroad Town Hall Meeting, London, December 2014.
- Presenter, “Efficient US/UK Estate and Trust Planning,” IBC Private Client Series Conference, London, November 2014.
- Presenter, “US/UK Estate Planning and Joint Property Issues,” US Expatriate Tax Year-End Conference, London, October 2014.
- Quoted, “3,000 Americans ditch their passports,” *CNN Money*, 17 February 2014.
- Presenter, “US Taxation of Non-US Trusts,” US Expatriate Year-End Planning Conference, London, October 2013.
- Co-Author, “Landmark US Supreme Court Decision May Extend US Tax Benefits to UK Civil Partners,” *Planning Notes International*, Vol. 2013, June 28, 2013.
- Presenter, “US Tax Issues in Divorce,” London, March 2013.
- Presenter, “US Tax Update and Introduction to Passive Foreign Investment Companies (PFICs),” London, February 2013.
- Co-Author, “Crossing the Divide: US Tax-saving Opportunities for UK-based Americans,” *Northwest Resident Magazine*, February 2013.
- Co-Presenter, “US Citizens Abroad: Tax and Legislative Updates in an Ever-evolving World,” London, October 2012.
- Co-Author, “Transatlantic Thinking – Flexible Solutions for Those Facing a Planning Conundrum,” April 2012.
- Presenter, “US Taxation of Trusts (for UK Practitioners),” London, March 2012.
- Co-Presenter, “US/UK Tax Issues for Americans Residing in the UK,” London, 2012.
- Co-Presenter, “Integrated US/UK Estate Planning,” London, 2012 and 2011.
- Co-Presenter, “The US HIRE Act – Catching Overseas Structures to Ensure Internal Compliance,” STEP Conference Isle of Man, November 2010.
- Co-Author, “Uncompensated Use of Trust Property Taxable to United States Persons,” *Briefing Note*, May 2010.
- Co-Author, “Death of the US Death Tax? Not all Roses for Families with UK Connections,” *The Offshore & International Taxation Review*, Vol. 14, Iss. 3, 2010.

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"She is technically excellent and a very cool customer under pressure. She's my go-to US tax adviser in London and I am very happy to recommend her." – Citywealth 2014

PRACTICE AREAS AND INDUSTRY TEAMS

- Tax
- Taxation of Businesses
- Tax Exempt Organizations
- Tax Controversy

EXPERIENCE

- Kristin advises individuals and their companies on US and international transactional tax matters, including cross-border sales and acquisitions, intellectual property structuring, hedge and private equity funds, and tax-efficient US inbound and outbound business and investments. She also regularly advises on foreign tax credit and treaty planning.

- Kristin frequently works with founders, investors and management on a range of US tax issues, including compensation matters, in private equity buyout and rollover transactions.

- Kristin helps clients consider tax-efficient giving, including through personal philanthropic vehicles, and advises clients on creating and operating US tax-exempt 'public charities' and 'private foundations' under US Section 501(c)(3).

- Kristin also advises clients on tax-efficient cross-border charitable giving, including through the use of US 'friends of' organizations and 'dual qualified' charities.

- Kristin represents and advocates for clients before the US Internal Revenue Service in a variety of matters, and advises on compliance with the Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS).

BAR ADMISSIONS

- New York, 2003
- Connecticut, 2002

DISTINCTIONS

- Citywealth Leaders List, 2012-2014, 2016
- Chambers Global, Foreign Expert, 2013-2015
- Powerwomen, Leaders List, 2014

ASSOCIATIONS

- International Bar Association
  - *Editor,* Taxes Committee Newsletter
- American Bar Association
- New York State Bar Association
- Connecticut Bar Association

EDUCATION & HONORS

- The University of Texas School of Law, J.D., 2002
  - *Texas International Law Journal*
  - *Volunteer with Volunteer Income Tax Assistance IRS program*
- University of Virginia, B.A., East Asian Studies, 1994

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Co-Chair, "The Aftermath of Voluntary Disclosure Programs: Welcome to the Real Word," IBA The New Era of Taxation Conference, Buenos Aires, November 30, 2017.

- Author, "The Revitalization of Foreign-to- Foreign F Reorganizations Under U.S. Law," *Tax Notes International*, Volume 88, No. 6, November 6, 2017.

- Speaker and Panelist, "Investing in Startup Companies: Tax Planning for the Founders, VCs and Employees," IBA/ABA 17th Annual Tax Planning Strategies – US and Europe Conference, Barcelona, April 7, 2017.

- Co-chair and speaker, "Tax Transparency and country-by-country reporting: is this the future?," International Bar Association conference, November 17, 2016

- Author, “The OECD and BEPS – A sea change in international tax,” Offshore Investment Magazine, July/August 2016.
- Speaker, “Hot Topics & International Tax Developments in US & EU,” International Tax Review Asia Tax forum, Singapore, May 4, 2016.
- Author, “Proposed US model tax treaty changes – further limiting treaty qualification?,” Withers Global Tax Report, February 2016.
- Co-Author, “Proposed US Model Income Tax Treaty revisions seeing to close ’loopholes’,” Financial Instruments Tax and Accounting Review, September 2015.
- Author, “Should transatlantic share options be this taxing,” Financial Times, May 29, 2015.
- Speaker, “Foreign Investment in US Real Estate,” IBA Annual Conference, Tokyo, October 22, 2014.
- Speaker, “Transparency and enhanced mutual assistance in tax matters: is the tax environment really changing?,” IBA Young Lawyers Conference, Paris, November 22, 2013.
- Author, “Report on E-Commerce – a modern approach to taxation,” Conference Report on the Annual Conference of the International Bar Association, Boston, October 2013.
- Author, “Limitations of Benefits Clauses in US Tax Treaties,” Global Tax Weekly, September 2013.

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Chris advises clients on domestic and international tax planning for individuals, trusts and estates.

PRACTICE AREAS AND INDUSTRY TEAMS

- Wealth Transfer Planning (International)
- Tax
- Estates and Trusts

EXPERIENCE

- Represents high net worth families and their advisors with respect to US federal income, estate and gift tax issues, with an emphasis on integrated US/UK estate and tax planning.

- Advises fiduciaries of trusts with US person beneficiaries or settlors.

- Advises on the relinquishment of US citizenship (expatriation) and relinquishment of lawful permanent residency (green card) status.

- Advises individuals, financial institutions and trust companies regarding US federal tax compliance, including FATCA and the IRS Voluntary Tax Disclosure and Streamlined filing programs.

- Advises individuals with respect to the US federal tax implications of divorce.

BAR ADMISSIONS

- New York, 2008

ASSOCIATIONS

- U.S. Professionals Association,
  - *Chairman,* 2012-Present
- American Bar Association
- New York State Bar Association

EDUCATION & HONORS

- University of Notre Dame, J.D., *cum laude*, 2007
  - J.L. Weigand Scholar
  - International Law Moot Court
- University of Denver, M.P.P, Public Policy Analysis, 2004
- Kansas State University, B.S., Political Science, 2001

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Co-Presenter, “Classification of Trusts in the US,” Guernsey Annual STEP Conference, June 2017.
- Co-Author, "Top Trumps: Taxing American Expats Under the New Republican Regime," E-Private Client, November 2016
- Co-Author, "Uncle Sam Wants You (To Pay Tax): Breaking Up Is Hard To Do," BBNA Tax Planning International Review, September 2015.
- Co-Author, "Death and (U.S.) Taxes: An Introduction to Tax Planning For U.S. Expats," *BBNA Tax Planning International Review*, July 2015.
- Co-Author, "Death and (U.S.) Taxes: An Introduction to Tax Planning For U.S. Expats," *Bloomberg BNA*, July 2015.
- Quoted, "Greet Uncle Sam With a Plan," BNA International Tax Blog, May 29, 2015.
- Co-Author, "Uncle Sam Wants You (To Pay Tax): It Pays to Plan Ahead," *BBNA Tax Planning International Review*, May 2015.
- Presenter, Estate & Tax Planning for the U.S. Citizen in the U.K., IBC Conference, May 2015
- Co-Author, "It Pays to Plan Ahead," *BBNA Tax Planning International Review*, May 2015.
- Quoted, "US Income Tax Pitfalls for Americans Living Abroad," Bloomberg BNA, March 25, 2015.

- Co-Author, "Uncle Sam Wants You (To Pay Tax): Income Tax Pitfalls for Americans Living Abroad," *BBNA Tax Planning International Review*, March 2015.
- Quoted, "US Income Tax Pitfalls for Americans Living Abroad," Bloomberg BNA, March 25, 2015.
- Quoted, "A Record 3,415 Americans Ditch Their Passports," CNN Money, February 17, 2015.
- Quoted, "Giving Up Your U.S. Passport? It's Going to Cost You," CNN Money, December 10, 2014.
- Co-Presenter, “Trusts Under Attack - Protecting Your Family's Structure,” January 2011.
- Co-Author, “In Search of HIRE ground: FATCA Provisions of the HIRE Act Create Extensive Compliance Burden,” IFC Review 2011, January 2011.
- Co-Author, “Scarlet Letters: Investing for US clients in a Post - HIRE Act,” IFC Review, August 2010.
- Co-Author, “IRS looks at Widening HIRE Act to Include Wealth Industry World,” Private Banker International, October 2010.
- Co-Author, “Taking a Hike: Obama's Proposed Tax Increases May be Put on Hold Until the Economy Strengthens,” STEP Journal, March 2009.
- Co-Author, “An Election Worth Following: How US beneficiaries of Foreign Trusts Can Use the 645 Election to Avoid Harsh Throwback Tax Treatment” STEP Journal USA Supplement, March 2009.
- Co-Author, “The Swiss-US Secrecy Clash - What US Nationals Should Do,” WealthBriefing, February 2009.
- Co-Author, “Wealth planners Must Heed Growing Pressures on Offshore Centres,” WealthBriefing, January 2009.
- Co-Author, “Fleece the Fleeing: New Law Slams Expatriates,” Trusts & Estates, July 2008.
- Co-Author, “Charitable Giving as a Tax Burden - Trouble for Americans Living in the UK,” American in Britain, Winter 2007/2008.

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Jess is an international tax lawyer, with significant experience advising international clients and families on complex cross-border income tax and wealth planning matters with a US connection.

PRACTICE AREAS AND INDUSTRY TEAMS

- Wealth Transfer Planning (International)
- Tax
- Estates and Trusts

EXPERIENCE

- Represents high net worth families and their advisors with respect to US federal income, estate and gift tax issues.
- Advises fiduciaries of trusts on US federal tax matters.
- Advises individuals on US tax consequences with the relinquishment of US citizenship or lawful permanent residency.
- Advises individuals, financial institutions and trust companies regarding US federal tax compliance, including FATCA and the IRS Voluntary Tax Disclosure and Streamlined filing programs.

BAR ADMISSIONS

- Connecticut, 2008
- New York, 2009

ASSOCIATIONS

- New York State Bar Association
  - Estates and Trusts Section

EDUCATION & HONORS

- Boston University, J.D., 2008
- University of Florida, B.S, Psychology, *Cum Laude*, 2004

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Co-Author, "Financial Services: The tipping balance – global tax transparency and privacy," Data Guidance, June 2014.

IVAN LU

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Ivan is an attorney in our Business Services Practice Group. He focuses his practice on International Tax and Trust & Estates.

PRACTICE AREAS AND INDUSTRY TEAMS

- Tax

BAR ADMISSIONS

- California, 2016

DISTINCTIONS

- *Fellow,* Blackstone Legal Fellowship

ASSOCIATIONS

- American Bar Association
  - Taxation Section
  - Real Property Section
  - Trust and Estate Section

EDUCATION & HONORS

- UCLA School of Law, J.D., 2015
  - Dean's Merit Scholarship
  - Dean's Award in Introduction to Federal Income Taxation
  - Bruce I. Hochman Award for Excellence in the Study of Tax Law
- New York University, LL.M., Tax, 2016
- Queen's University, B. Comm., *First Class Honors*, Finance, 2011
  - Harry Abramsky Prize in Hebrew

JOHN SHOEMAKER

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John has more than 25 years' experience in legal & regulatory compliance, and is a common law lawyer with educational emphasis on taxation, trusts & estate planning.

He also has extensive experience in ensuring multi-jurisdictional compliance for product offerings (working with outside counsel & adapting products for sale in relevant jurisdictions), including product management skills to direct complex products from concept to fully operational status.

PRACTICE AREAS AND INDUSTRY TEAMS

- Estates and Trusts
- Wealth Transfer Planning (International)
- Tax

EXPERIENCE

- John served for 7 years (2010- 2017) in various roles within UBS, including Global Head of Product Management and Director, Trusts & Foundations Product Management
  - As Head of Product Management of UBS Wealth Planning Trusts & Foundations, John was responsible for UBS's entire fiduciary product shelf. His responsibilities included; creating, delivering, and supporting the most profitable, fully-compliant, demand-driven wealth structures in the industry, promoting them tirelessly to internal and external clients, and keeping them cutting edge by vigilantly monitoring market developments and nimbly adapting the product shelf to changing needs.
  - As Director, Trusts & Foundations Product Management, of UBS Wealth Planning, John was responsible for the following operations:
    - Responsible for division-wide Foreign Account Tax Compliance Act (FATCA) Compliance Plan, which involved entity classification assignment and compliance path selections for multiple thousands of proprietary & fiduciary entities, as well as development of internal policies and procedures to implement due diligence and reporting operations.

  - Coordinated new Foreign Grantor Trust offering launch which involved shepherding internal control function sign-offs, revision of external legal opinions and product guidance drafting to achieve an industry leading compliant offering, resulting in new structure set-up goal achievement.

  - Assisted with review of multi-national structuring guidelines for product management, which involved updating of legal background opinions, revision of existing procedure manuals and the conducting of training sessions to bring staff up to speed on the new workflow revisions.

  - Provided project management for legacy case block review, which involved process manual drafting, hosting of a launch teleconference and bi-weekly monitoring of project milestone progress.

- As Staff Attorney, Regulatory Compliance, for Coventry Health Care of Kansas (2007-2010), John was responsible for the following:

  - Responsible for multistate compliance filings, which involved drafting of compliant policy language, coordination with regulatory staff to secure approvals and staff training to achieve a timely and efficient product launch across a broad line of offerings.

  - Managed Federal Employee Retirement Income Security Act (ERISA) and Health Insurance Portability and Accountability Act (HIPAA) adherence, which involved staff training and monitoring, logging of compliance checks and maintenance of an audit database.

  - Coordinated Market Conduct and Professional Management audits, working closely with external auditors and regulatory authorities to answer enquiries, craft a consistent message on behalf of the company and move quickly to address any failings or shortcomings in our processes or business activities.

- As Staff Attorney, Consumer Assistance, for the Kansas Insurance Department (2002-2007), John was responsible for legal work and fraud investigation. This involved managing up to 60 open cases simultaneously, coordinating correspondence, interviews and disciplinary action.

- As Campaign Manager for Kansans For Praeger (2001-2002), John was responsible for the following:

  - Coordinated media, finance, public appearances, and other aspects of a successful statewide political campaign for Kansas Insurance Commissioner

  - Day-to-day duties included fundraising, remarks preparation, graphic design for advertising, and staffing the candidate on travel.

- As Chief-of-Staff and Legislative Analyst for the Kansas Senate Vice-President & President (1992-2002), John acted as the chief policy advisor, and developed and implemented all policy objectives, strategies and operating plans for the Vice-President and President and managed and directed all activities and staff of the office, as well as coordinated the activities of the Leadership with members and committee office(s).

BAR ADMISSIONS

- Kansas, 2004

ASSOCIATIONS

- Society of Trust & Estates Practitioners (Affiliate)
- Kansas Bar Association

EDUCATION & HONORS

- Washburn University School of Law, J.D., 2004
  - Trial Advocacy Team Member
- University of Alabama School of Law, LL.M., Taxation, 2014
- The University of Kansas, B.G.S., Political Science, 1993

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Quoted*,* "Getting snagged in new US tax net," *The Straits Times*, March 23, 2018.

- Chair*,* "The Automatic Exchange of Information Congress" *Osney Media, London, UK*, October, 2016.

- Chair, "Tax Congress for Financial Institutions", Osney Media, London UK, September 2017

- Panelist, "Singapore Trustees Association Annual Conference" Singapore, Marina Bay Sands Convention Center, November 2017

- Chair, "Operational Impact of the OECD Common Reporting Standard" Marcus Evans, Singapore July 2017

- Presenter, "The Nassau Conference" Nassau, Bahamas September 2015

CIVIC INVOLVEMENT

- English-speaking Theatre of Zurich – 2010 – 2015
- Topeka Civic Theatre Acting Volunteer 1995 – 2010
- Big Brothers/Big Sisters Everybody Wins Reading Program Mentor 2001- 2010
- Phi Alpha Delta Legal Fraternity 2001 – Present
- Shawnee Country Club Men's Golf Association – Secretary 2002-2006
- Shawnee Country Club Greens Committee – 2003-2006
- Precinct Committeeman 1998 – 2005
- Go Topeka Committee Member 2000-2001
- Leadership Kansas, Class of 1999
- Topeka Board of Zoning Appeals 1998-2001
- Community Action Board of Directors 1996-2000
- Kansas University Athletic Corporation Board 1992-1994

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John is a member of our Business Services Group and focuses his practice on administrative law and tax law.

PRACTICE AREAS AND INDUSTRY TEAMS

- Administrative Law
- Tax
- Wealth Transfer Planning (International)

EXPERIENCE

- Represented high net worth families and their advisors with respect to US federal income, estate, and gift tax issues.
- Represented private foundations engaged in foreign charitable activities.
- Assisted taxpayers in obtaining private letter rulings from the IRS.
- Represented employers and individuals in business immigration matters, including H-1B, L-1, B-1, TN, O, E-2, J-1 waiver, and permanent residency.

BAR ADMISSIONS

- Oklahoma, 2014

ASSOCIATIONS

- Federalist Society
  - Tulsa Lawyers Chapter
    - Treasurer
- Association of International Petroleum Negotiators

EDUCATION & HONORS

- Georgetown University, LL.M., Taxation 2014
  - Certificate in International Taxation, 2014

- Georgetown University, J.D., 2013
- University of Oklahoma, B.B.A, *summa cum laude*, Finance, 2010

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Co-Author, “New Oklahoma Capital Gain Deduction Decision Taxpayers Prevail in Tacking Argument as to Three Year Oklahoma Headquarters Requirement.” Oklahoma Society of CPA’s, Sept. 2016.