

## Private Client

*Caplin & Drysdale is known for sophisticated tax planning strategies. The firm's well-regarded group of trusts and estates attorneys are strong on complex domestic and international planning. "Everyone I have dealt with at that firm has been top-flight. Not only on the inbound planning for clients but also in expatriation work, which is an extremely complex area of the law." Market Commentator, Chambers HNW*

Our Private Client Group counsels individuals and families on domestic and cross-border tax and estate planning issues, including the use of trusts, partnerships, corporations, foundations and wills and the application of tax treaties. We also represent domestic and international clients in disputes with the IRS regarding their income, estate, gift, and generation-skipping transfer tax liabilities. We help individuals with their tax compliance issues, including pre- and post-immigration issues for international clients. We are one of the few firms with a focus on expatriation. Our attorneys draw upon their vast experience both in private practice and in government service to bring a uniquely informed perspective to our representations.

### Areas of Focus

#### Trust and Estate Planning

The design of an estate plan and its implementation is at the core of any estate planning practice. Caplin & Drysdale attorneys know how to listen to clients, how to explain tax consequences in understandable terms, and how to prepare complex wills, trusts, and related documents. We work with high-net-worth individuals and families, both domestic and international, family offices, business owners, and trust and estate fiduciaries. We delight in crafting personalized estate plans to reflect a client's particular values and meet family needs. Caplin & Drysdale Private Client attorneys are regularly recognized as the top professionals for their ability to develop sophisticated, flexible estate plans that can adapt to an ever-changing tax environment. We enjoy working as part of a team with our clients' accountants, financial advisers, and other professionals to ensure proper reporting and seamless implementation of their estate plans. Our goal is to establish long-term relationships with clients, engaging throughout the years to counsel our clients in light of changing personal and legal circumstances.

#### Business and Succession Planning for Owners of Closely-Held Companies

Often the client's most important asset is a closely-held business. Family businesses, in particular, present many complex issues involving the relationships among family members who work in the business and those who don't, as well as key employees, all of whom have different perspectives, goals and financial pressures. Each family is unique, and we have deep experience in developing strategies within the client's broader estate plan that address many different transitions such as changes in leadership, intergenerational succession planning, liquidity events, and when desirable, exit strategies. The Private Client group helps clients minimize taxes by seeking appropriate valuations of business interests, establishing trusts and entities to facilitate lifetime giving, and reducing the likelihood of disputes by negotiating buy-sell agreements. We work together with our Business, Investment, and Transactional Tax group and with our client's other advisers to advise business owners at all stages.

### **Pre-Immigration and U.S. Tax Planning for Foreign Individuals**

Today's families often span continents and borders. Caplin & Drysdale attorneys have extensive experience advising U.S. nonresident noncitizens on efficient structuring of investments into the U.S., often utilizing corporate entities or trusts, to minimize U.S. estate and income tax exposure. We also advise clients on restructuring their assets prior to a move to the U.S. to minimize future income and estate tax exposure, utilizing strategies including pre-immigration transfers and trusts, recognizing gain, and disposing of assets that create tax inefficiencies. Our team is experienced in analyzing the U.S. tax impacts of foreign trusts, foundations, *Stiftungen*, *usufructs*, and other structures, as well as advising regarding the domestication of such arrangements. We not only advise on and implement such plans, but also guide clients step-by-step through the associated reporting and compliance requirements. The Private Client Group draws on the knowledge of our International Tax colleagues as well as a broad network of advisers in other countries to offer comprehensive advice on cross-border issues.

### **Expatriation**

U.S. citizens who relinquish their citizenship or long-term residents who cease to be lawful permanent residents are deemed to have expatriated for U.S. federal income tax purposes. Unless an exception applies to a specific expatriate or to a specific asset owned by an expatriate, such individuals are treated as having sold all of their assets on the day before expatriation. Moreover, special rules apply to gifts and bequests made by certain expatriates to U.S. beneficiaries. The exceptions to these rules can depend upon or interact with other provisions of the Code or U.S. tax treaties. Caplin & Drysdale attorneys have extensive experience in advising potential expatriates on the application of these rules and their exceptions.

### **Philanthropic and Planned Giving**

Working together with our colleagues in the Exempt Organizations practice, we are uniquely positioned to advise high-net-worth individuals on charitable planning strategies. Whether the client wishes to give during life or at death, we can advise on the most appropriate structure for carrying out the client's objectives. Caplin & Drysdale attorneys have extensive experience creating private foundations, facilitating gifts through donor advised funds or community foundations, incorporating LLCs for charitable giving, and establishing wholly-charitable and split-interest trusts. We are also well versed on the tax issues regarding giving through 501(c)(4) organizations, as well as the tax and governance issues faced by private foundations. We enjoy assisting clients in realizing their charitable legacies.

### **Ruling Requests on Income, Estate, Gift, and GST Tax Issues**

In some circumstances, before undertaking a transaction it is advisable to get the views of the IRS National Office. Building on years of government service and experience, Caplin & Drysdale attorneys frequently represent clients seeking rulings from the IRS. Most frequently the subject matter is related to the generation-skipping transfer tax, typically seeking assurances that modifications to an exempt trust will not alter the trust's inclusion ratio, or seeking leave to make a late retroactive election to apply GST exemption or opt into or out of automatic allocation of GST exemption. We often seek gift, estate, and income tax rulings in these matters as well. We have leveraged our extensive experience getting so-called "9100 relief" for missed GST elections, and used that process to successfully obtain permission to make late QTIP elections, portability elections, section 754 elections, and various late elections related to S corporations.

### **Audit, Appeals, and Litigation of Income, Estate, and Gift Tax Matters**

Caplin & Drysdale attorneys are regularly called upon to advise clients with respect to complex and large-value estate and gift tax controversies, as well as income tax issues for individuals, trusts, and estates. Often it is to the client's advantage to resolve issues with the IRS as early as possible, prior to litigation. We are adept at negotiating advantageous settlements at both the exam and IRS appeals levels. Should litigation become necessary, we assemble an integrated team including Caplin & Drysdale's experienced Tax Disputes attorneys. Representative matters include:

- Defending estate and gift tax valuations of hard-to-value assets such as closely held businesses and artwork;
- Representing international athletes and entertainers with respect to income tax audits of endorsement income;
- Litigating in Tax Court with respect to the availability of an estate tax charitable deduction arising from the disposition of a "decanted" trust;
- Representing non-U.S. citizens before the IRS Office of Appeals regarding income tax residency, including application of complex technical claims relating to use of the "closer connection" exception; and
- Advising clients in the audit, appeal, and litigation of gift and estate tax controversies regarding the income, gift, and estate tax treatment of irrevocable trusts.

### **Expert Witness on Tax and Trust Issues**

Because of our deep knowledge and experience across a wide range of subjects, members of the Private Client group are often hired as expert witnesses on tax, estate planning, and trust matters. Our expertise runs the gamut from domestic and cross-border matters involving different inheritance regimes to estate, gift, and generation-skipping transfer tax and associated areas of income tax and closely-held business planning.

### **Foreign Account Reporting**

As discussed in more detail with respect to our Tax Disputes practice, Caplin & Drysdale attorneys have extensive experience advising clients on the reporting of foreign accounts. We have assisted more than 1,000 clients through the voluntary disclosure process. We have also advised foreign financial institutions on compliance issues.

### **Probate**

Caplin & Drysdale attorneys assist with the probate and revocable trust administration of current clients. We also work on select probate matters for new clients presenting complex and interesting issues, such as estates that would benefit from postmortem planning, probate involving foreign Wills or foreign assets, administration of estates including unreported foreign assets, and the establishment and funding of charitable organizations that will inherit the residue of an estate.

### **Related Practices**

Exempt Organizations

International Tax

Tax Disputes & Tax Litigation

## News & Insights

### NEWS

Caplin & Drysdale Attorneys Recognized by *Chambers High Net Worth* Ranking as Leaders in Tax and Private Wealth Law

Awards & Rankings | 07.20.2023

Super Lawyers® Recognizes Caplin & Drysdale Attorneys in 2023 Edition

Awards & Rankings | 04.24.2023

Caplin & Drysdale Welcomes New Associate Irene Kwon

03.29.2023

Washingtonian Magazine Names Anne O'Brien in Top Financial Advisers Hall of Fame

*Washingtonian Magazine*, 01.30.2023

*U.S. News – Best Law Firms* Recognizes Caplin & Drysdale as a Top-Tier Firm

Awards & Rankings | 11.03.2022

Washingtonian Magazine Names Seven Caplin & Drysdale Attorneys to Top Lawyer Lifetime Achievement List

09.01.2022

*Chambers High Net Worth Guide* Lists Caplin & Drysdale Attorneys as Leaders in Tax and Private Wealth Law

Awards & Rankings | 07.18.2022

Super Lawyers® Recognizes Caplin & Drysdale Attorneys Among Washington's Top Lawyers

Awards & Rankings | 05.02.2022

Bryson Morgan Comments on Blind Trusts in New York Times

*New York Times*, 02.05.2022

Tax Notes Quotes Caplin & Drysdale Alert on FinCEN Proposes Rules

*Tax Notes*, 12.27.2021

Caplin & Drysdale Earns 10 Tier 1 Practice-Area Rankings in 12th Edition of *U.S. News – Best Law Firms*®

Awards & Rankings | *U.S. News & World Report*, 11.04.2021

Caplin & Drysdale Attorneys Listed as "Best Lawyers In America"

Awards & Rankings | 08.19.2021

Victor Jaramillo Talks to The Independent on Tax Concerns for Prince Harry

*The Independent*, 05.12.2021

Super Lawyers® Names Caplin & Drysdale Attorneys Among D.C.'s Most Prominent Practitioners

Awards & Rankings | *Super Lawyers*, 04.29.2021

Washingtonian Recognizes Caplin & Drysdale Attorneys Among Washington's Top Lawyers

Awards & Rankings | *The Washingtonian Magazine*, 11.19.2020

Tier 1 Rankings for Caplin & Drysdale's Practice Groups in U.S. News – Best Law Firms' List Awards & Rankings | *U.S. News & World Report*, 11.05.2020

Who's Who Legal Names Anne O'Brien as Global Leader in Private Client Awards & Rankings | 09.01.2020

Caplin & Drysdale Earns Top Ranking in 2021 "Best Lawyers in America" Awards & Rankings | *U.S. News & World Report*, 08.20.2020

Caplin & Drysdale D.C. Attorneys are Recognized by Super Lawyers® Awards & Rankings | *Super Lawyers*, 05.04.2020

Anne O'Brien Named on of the Best Financial Advisers in Washingtonian Magazine Awards & Rankings | *The Washingtonian Magazine*, 12.04.2019

Caplin & Drysdale Earns Top-Tier "Best Law Firms" Rankings in 10th Edition of U.S. News – Best Lawyers Awards & Rankings | *U.S. News & World Report*, 11.01.2019

Caplin & Drysdale Announces the Election of Four New Members  
10.01.2019

Victor Jaramillo Comments on Repatriation Tax in Bloomberg  
*Bloomberg Law*, 09.30.2019

Caplin & Drysdale Welcomes Jonathan Black, George O'Connor, and Sarah Racicot  
09.25.2019

Alison Egan Accepted into the Mid-Atlantic Fellows Institute of the American College of Trust and Estate Counsel  
09.11.2019

Caplin & Drysdale Attorneys Listed as "Best Lawyers In America" Awards & Rankings | 08.15.2019

*Chambers High Net Worth Guide* Recognizes Caplin & Drysdale as Top-Notch Law Firm for Private Wealth Law Awards & Rankings | *Chambers High Net Worth Guide*, 08.14.2019

Super Lawyers® Recognizes 22 Caplin & Drysdale Attorneys in D.C. Awards & Rankings | *Super Lawyers*, 04.22.2019

MEDIA ADVISORY: Tax Problems Loom in the College Admissions Scandal  
*Caplin & Drysdale, Chartered*, 03.18.2019

CBS News Quotes Victor Jaramillo on Writing Off Bitcoin Losses  
*CBS News MoneyWatch*, 12.14.2018

Caplin & Drysdale Earns 11 Tier 1 Practice-Area Rankings in Ninth Edition of *U.S. News – Best Law Firms*® Awards & Rankings | *U.S. News & World Report*, 11.01.2018

Mark Matthews Talks to ABC News on Trump Tax Investigation  
*ABC News*, 10.29.2018

Bloomberg Quotes Victor Jaramillo on Using Opportunity Zone Funds to Reduce Taxes  
*Bloomberg*, 10.19.2018

Accounting Today Quotes Anne O'Brien on IRS Chief Rettig's Potential Response to Trump Tax Investigation  
*Accounting Today*, 10.04.2018

Associated Press Quotes Mark Matthews: Probes of Trump Taxes Carry Potential for Millions in Fines  
*The Associated Press*, 10.04.2018

Caplin & Drysdale's Newest Member Victor Jaramillo Serves Tax Controversy Needs of Global Community  
*Caplin & Drysdale*, 10.03.2018

POLITICO Quotes Mark Matthews on Trump Tax Investigation  
*POLITICO Pro*, 10.03.2018

Caplin & Drysdale Improves Ranking in 2019 "Best Lawyers in America"  
Awards & Rankings | 08.15.2018

Caplin & Drysdale Attorneys Advance in Chambers Ranking for Private Wealth Law  
Awards & Rankings | *Chambers High Net Worth Guide*, 07.23.2018

Victor Jaramillo Comments on IRS Penalty Cap with Law360  
*Law360*, 07.19.2018

Law360 Quotes Victor Jaramillo: FATCA Complexity Leading to Lackluster Results  
*Law360*, 07.12.2018

Victor Jaramillo Talks to Law360 on Latin American and Foreign Tax Credits  
*Law360*, 06.05.2018

Niles Elber and Victor Jaramillo Talk to Law360 on Offshore Voluntary Disclosure Program Ending  
*Law360*, 05.14.2018

18 Caplin & Drysdale Attorneys Recognized by Super Lawyers in D.C.  
04.23.2018

Anne O'Brien and Clark Armitage Listed Among Top 30 U.S. Lawyers by Euromoney  
Awards & Rankings | *Euromoney Expert Guides*, 03.02.2018

Law360 Quotes Victor Jaramillo on Reporting Bitcoin for FBAR Filings  
*Law360*, 02.14.2018

Caplin & Drysdale Welcomes Former IRS Nonprofit Senior Technical Adviser and Strengthens Tax Controversies  
and Private Client Groups  
*Caplin & Drysdale, Chartered*, 01.16.2018

How Will Businesses and Individuals be Impacted by Tax Reform?  
*Caplin & Drysdale, Chartered*, 01.01.2018

MEDIA ADVISORY: Will the IRS Know What Gifts Prince Harry Gives Meghan Markle for Christmas?  
*Caplin & Drysdale, Chartered*, 11.30.2017

Stafford Smiley Comments on Changes to the Estate Tax in the House Tax Bill  
*Tax Notes*, 11.20.2017

Law360 Quotes James Salles: Tax Bill's Legal Fee Provision May Burden Attorneys  
*Law360*, 11.16.2017

Tier 1 Rankings for Caplin & Drysdale's Legal Services in 2018 U.S. News – Best Law Firms' List Awards & Rankings | *U.S. News & World Report*, 11.01.2017

Chambers Lists Caplin Lawyers as Leaders in Private Wealth Law Awards & Rankings | *Chambers High Net Worth Guide*, 09.15.2017

Caplin & Drysdale Earns Top Ranking in 2018 "Best Lawyers in America" Awards & Rankings | 08.15.2017

7 Caplin & Drysdale Lawyers Listed as Leaders in Their Field by Expert Guides Awards & Rankings | *Expert Guides*, 07.25.2017

New York Times Quotes Jonathan Brenner on Hedge-Fund Managers' Looming Tax Bills *The New York Times*, 07.21.2017

WSJ Quotes Jonathan Brenner: Hedge-Fund Managers Prepare Huge Tax Checks *The Wall Street Journal*, 07.20.2017

Caplin & Drysdale Names Victor Jaramillo Of Counsel to the Firm *Caplin & Drysdale, Chartered*, 06.12.2017

Caplin & Drysdale Lawyers Listed Among D.C.'s Most Prominent Practitioners Awards & Rankings | *Super Lawyers*, 04.27.2017

Northern Virginia Magazine Names Jeffrey Liesemer to "Top Lawyers" for 2016 Awards & Rankings | *Northern Virginia Magazine*, 11.22.2016

Caplin & Drysdale's Core Legal Services Earn Tier 1 Rankings in "Best Law Firms" for 2017 Awards & Rankings | *U.S. News & World Report*, 11.02.2016

Anne O'Brien Named Leading "Women in Business Law" for Trusts and Estates Awards & Rankings | *Expert Guides*, 09.08.2016

Best Lawyers in America Lists 18 Caplin & Drysdale Attorneys Awards & Rankings | *U.S. News & World Report*, 08.15.2016

Caplin & Drysdale Listed in "Above the Law's" Tax Firm Power List Awards & Rankings | *Above the Law*, 07.29.2016

Caplin & Drysdale Attorneys Listed as "Leaders in Their Field" for Private Wealth Law Awards & Rankings | *Chambers High Net Worth Guide*, 06.24.2016

Three Caplin Lawyers Distinguished by Best Lawyers Awards & Rankings | *Business Edition of Best Lawyers*, 06.21.2016

Caplin & Drysdale Listed Among Top Lawyers for Tax, Bankruptcy, Estate Planning and Political Law Awards & Rankings | *Chambers USA*, 06.01.2016

Anne O'Brien Shortlisted for Best in Wealth Management Awards & Rankings | *Euromoney Legal Media Group*, 05.20.2016

Super Lawyers Recognizes Caplin & Drysdale Lawyers from Several Practice Areas Awards & Rankings | *Super Lawyers*, 04.26.2016

Patricia Lewis and Anne O'Brien Named in 2016 "Best of the Best" Global Ranking Awards & Rankings | *Expert Guides*, 04.05.2016

Washingtonian Names Anne O'Brien Among 2016 Top Wealth Advisers  
Awards & Rankings | *The Washingtonian Magazine*, 03.21.2016

U.S. News & World Report Quotes Anne O'Brien on Advice Financial Advisors Give Their Clients  
*U.S. News & World Report*, 01.29.2016

Anne O'Brien Named a Leading Practitioner in Who's Who Legal  
Awards & Rankings | *Who's Who Legal*, 12.23.2015

Caplin & Drysdale Attorneys Comment on Chan Zuckerberg Initiative  
*Tax Notes*, 12.11.2015

Washingtonian Names Caplin & Drysdale Attorneys Among Washington's Top Lawyers  
Both | 11.19.2015

U.S. News & World Report Lists Caplin & Drysdale in "Best Law Firms" for 2016  
Awards & Rankings | 11.02.2015

*The American Lawyer* Names Caplin & Drysdale Global Legal Award Recipient for Swiss Tax Investigations  
Awards & Rankings | *The American Lawyer*, 07.31.2015

Caplin & Drysdale Lawyers Listed Among World's Leading Women in Business Law  
Awards & Rankings | *Expert Guides*, 07.28.2015

Caplin & Drysdale's New York Office Welcomes Jonathan Brenner to Tax Practice  
Press Release | 06.09.2015

Clients and Peers Distinguish Caplin & Drysdale in Chambers' Rankings  
Awards & Rankings | *Chambers USA*, 05.19.2015

Super Lawyers Lists Caplin & Drysdale Lawyers  
Both | *Caplin & Drysdale*, 04.23.2015

Finance Monthly Names Caplin & Drysdale Private Client Law Firm of the Year  
Awards & Rankings | *Finance Monthly Magazine*, 02.18.2015

Caplin & Drysdale Elects Three New Members  
Press Release | *Caplin & Drysdale*, 02.02.2015

Law360 Quotes Kirsten Burmester: As FATCA Slowly Rolls Out, Its Impact Is Uneven  
*Law360*, 11.20.2014

Michael Pfeifer and Kirsten Burmester Comment on Tax Returns of Americans Living Abroad Under Scrutiny  
*MainStreet*, 11.10.2014

Worldwide Tax Daily Quotes Victor Jaramillo: IRS Working with SSA on Offshore Streamlined Filing  
Requirement  
*Worldwide Tax Daily*, 11.07.2014

Victor Jaramillo Comments on Non-Willful Conduct Under Streamlined OVDP  
*Bloomberg BNA*, 11.07.2014

Caplin & Drysdale Receives High Rankings from 2015 U.S. News-Best Law Firms  
Awards & Rankings | *U.S. News - Best Lawyers*, 11.04.2014



Anne O'Brien Named Top Estate Attorney in Washingtonian Magazine Awards & Rankings | *The Washingtonian Magazine*, 10.30.2014

Fortune Lists Caplin & Drysdale Lawyers Among Leaders in the Law Awards & Rankings | *Fortune Magazine*, 10.06.2014

Caplin & Drysdale Lawyers Chosen as "The Best of the Best USA" for 2014 Awards & Rankings | 09.16.2014

Caplin & Drysdale Lawyers Earn Best Lawyers Ranking Awards & Rankings | 08.21.2014

Guide to World's Leading Women in Business Law Lists Caplin & Drysdale Lawyers Awards & Rankings | *Expert Guides*, 07.29.2014

With Its Founders, Caplin & Drysdale Celebrates 50 Years of Excellence Press Release | *Caplin & Drysdale*, 07.23.2014

Clients and Peers Recommend Caplin & Drysdale in 2014 Legal 500 Ranking Awards & Rankings | *The Legal 500*, 07.01.2014

Global Law Experts Award Caplin & Drysdale 2014 International Private Client Law Firm of the Year in Washington, D.C. Awards & Rankings | *Global Law Experts*, 06.09.2014

Caplin & Drysdale Earns Top Honors in 2014 Chambers USA Awards & Rankings | *Chambers USA*, 05.28.2014

The Washington Post Lists Caplin & Drysdale Attorneys Among the Top Attorneys in D.C. Awards & Rankings | *The Washington Post*, 04.30.2014

Tax Notes Today Quotes Kirsten Burmester: Toward a Solution to the PFIC Problem *Tax Notes Today*, 04.14.2014

Caplin & Drysdale Strengthens Global Tax and Litigation Services Press Release | 01.08.2014

Washingtonian Recognizes Caplin & Drysdale Attorneys Among Washington's Best Lawyers Awards & Rankings | *Washingtonian Magazine*, 12.03.2013

Caplin & Drysdale Lawyers Listed in World's Leading Women in Business Law Awards & Rankings | *Expert Guides*, 11.08.2013

19 Caplin & Drysdale Attorneys Achieve Best Lawyers in America Ranking Awards & Rankings | *U.S. News & World Report*, 10.21.2013

Caplin & Drysdale Enhances Tax Practice with Three Lateral Hires Press Release | 10.01.2013

Scott Michel and Michael Pfeifer Selected for Legal Tax Advisory Board 06.10.2013

14 Caplin & Drysdale Attorneys Recognized in Chambers USA 2013 Awards & Rankings | *Chambers USA*, 05.29.2013

Wealthy Americans Target of New IRS Initiative

*Caplin & Drysdale*, 05.07.2013

Super Lawyers Lists Nineteen Caplin & Drysdale Attorneys

Awards & Rankings | *Super Lawyers*, 04.29.2013

Caplin & Drysdale Attorneys Recognized by Peers in Best Lawyers in America

Awards & Rankings | 03.18.2013

Caplin & Drysdale Lawyers Alert International Athletes to Beware Endorsement Tax Issues

Press Release | 03.18.2013

U.S. News Recognizes Caplin & Drysdale With Top Ranking

Awards & Rankings | 11.08.2012

Scott Michel Comments on New IRS Voluntary Disclosure Guidance

*Tax Notes*, 07.02.2012

Scott Michel Comments on New Voluntary Disclosure Guidance From the IRS

*Reuters*, 06.29.2012

Scott Michel Quoted in Tax Notes, IRS Revising FAQ for Offshore Voluntary Disclosure Program

*Tax Analysts*, 06.25.2012

Scott Michel Quoted in Reuters, U.S. in Tax Crackdown Pact With Swiss, Japanese

*Reuters*, 06.21.2012

Scott Michel Quoted on CNBC, Tax Shelters: Why Israel Could Be the Next Switzerland

*CNBC*, 06.19.2012

Chambers and Legal 500 Recognize Caplin & Drysdale in 2012 Top Rankings

Both | *Chambers USA / The Legal 500*, 06.12.2012

The Washingtonian Lists Eight Caplin & Drysdale Attorneys as Top Lawyers in Washington

Awards & Rankings | *Washingtonian Magazine*, 12.30.2011

David Rosenbloom Quoted in The New York Times, Law to Find Tax Evaders Denounced

*The New York Times*, 12.26.2011

The Best Lawyers in America Ranks 19 Caplin & Drysdale Attorneys as Leaders in Their Field

Awards & Rankings | *U.S. News & World Report*, 09.01.2011

Chambers and Legal 500 Recognize Caplin & Drysdale in 2011 Top Rankings

Both | *Chambers USA / The Legal 500*, 06.16.2011

Caplin & Drysdale Attorneys Comment on WikiLeaks' Release of Offshore Account Data

*The Wall Street Journal*, *World Radio Switzerland*, *The New York Times*, *Marketplace*, 02.03.2011

David Rosenbloom Comments on Undeclared Offshore Banking's Shift to the East

09.24.2010

Caplin & Drysdale Recognized in 2011-2012 U.S. News-Best Law Firms Ranking

*U.S. News & World Report*, 09.15.2010

19 Caplin & Drysdale Attorneys Named Best Lawyers in America

Awards & Rankings | *U.S. News & World Report*, 08.04.2010

Chambers USA and Legal 500 Recognize Caplin & Drysdale in 2010 Top Rankings  
Both | *Chambers USA / The Legal 500*, 06.15.2010

Retroactive Law Could Be Estate Tax Remedy  
*CQ Today Print Edition*, 12.10.2009

Washingtonian Magazine Lists Six Caplin & Drysdale Attorneys as Top Lawyers in Washington  
Awards & Rankings | *Washingtonian Magazine*, 11.01.2009

Movie Deal Could Strengthen Hold on Jackson Estate  
*Reuters*, 07.22.2009

When There Is a Will, Things Are More Likely to Go Your Way  
*Chicago Tribune*, 07.19.2009

Jackson Will Hits All the Right Notes  
*InvestmentNews*, 07.12.2009

All the Right Moves  
*The Baltimore Sun*, 07.12.2009

Super Lawyers Recognizes Nine Caplin & Drysdale Attorneys in Five Practice Areas  
Awards & Rankings | *Super Lawyers*, 03.27.2009

## EVENTS

Anne O'Brien Discusses Closely Held Entities ACTEC Fall Meeting  
Hotel Fairmont San Francisco, 11.04.2022

Anne O'Brien Analyzes Key Tax and Organizational Challenges for Closely Held Businesses at Mid-Atlantic  
Fellows Institute  
09.15.2022

Victor Jaramillo Addresses Expatriation at U.S. and UK Tax and Estate Planning Conference  
10:00 AM EST  
11.24.2021

Meghan Biss Discusses Tax Exempts Developments at AICPA National Tax Conference  
3:45 PM - 4:35 PM  
11.13.2019

Alison Egan Discusses Allocation of Trust Distributable Net Income on Strafford Webinar  
Virtual, 10.08.2019

Alison Egan Explores Inclusion of Capital Gains in Distributable Net Income for Trusts and Estates on Strafford  
Webinar  
Virtual, 09.19.2019

Anne O'Brien Presents at Inaugural Mid-Atlantic Fellows Institute  
New York, NY, 09.12.2019

Alison Egan Joins Panel on Cross-Border Estate Planning at ABA May Tax Meeting  
05.11.2019

Alison Egan Addresses Multistate Allocation of Trust Distributable Net Income on Strafford Webinar  
02.21.2019

Kirsten Burmester Examines Nonresident Tax Compliance at MACPA 2018 Advanced Tax Institute Conference  
2:45 PM  
11.12.2018

William Fournier Explores Shared Services on ACC Nonprofit Organizations Call  
3:00 PM  
09.11.2018

Kirsten Burmester Discusses Nonresident Tax Compliance on Strafford Webinar  
1:00 PM - 2:30 PM EDT  
08.07.2018

William Fournier Discusses Employee Sharing at TEGE Exempt Organizations Council Program  
06.15.2018

Victor Jaramillo Discusses U.S. Tax Reform at International Tax Commission of the Mexican Institute of Public Accountants  
02.14.2018

Victor Jaramillo Examines U.S. Tax Reform at COPARMEX Queretaro  
02.13.2018

Kirsten Burmester Discusses Estate Planning Under New Tax Law on STEP Webinar  
12:00 PM to 1:45 PM EST  
01.31.2018

Kirsten Burmester Discusses Avoiding Foreign Trust Throwback Tax at Strafford Webinar  
1:00 PM ET to 2:00 PM ET  
11.28.2017

Kirsten Burmester Explores Expatriation Planning for the Global Citizen at AICPA Webinar  
1:00 PM ET to 2:00 PM ET  
09.28.2017

Jonathan Brenner to Lecture at University of Melbourne on U.S. Income Taxation  
July 26th through August 1st  
07.26.2017

Victor Jaramillo Discusses Developments in Tax Administrations and Their Approach to Tax Controversy Compliance  
2:00 PM - 3:30 PM  
06.15.2017

Kirsten Burmester to Speak on Mastering Form 5472 Webinar Panel  
1:00 PM - 2:50 PM ET  
05.24.2017

Arianna Caldwell to Moderate Panel on Subpart F Tax at ABA Tax Section 2017 Midyear Meeting

4:00 PM - 5:00 PM

01.19.2017

William Fournier to Speak at MACPA 2016 Advanced Tax Institute

11.15.2016

William Fournier to Speak at ABA Business Law Section Annual Meeting

09.09.2016

Kirsten Burmester to Speak on Mastering Form 3520 Webinar Panel

07.16.2015

David Rosenbloom and Victor Jaramillo to Speak at the University of Geneva

02.02.2015

William Fournier to Speak on Form 990 and Other IRS Reporting Issues

10.01.2014

Stafford Smiley to Speak at Moscow State Law Academy

10.25.2013

Stafford Smiley Speaks On Tax Reform at the Russian IFA

10.23.2013

Stafford Smiley to Speak at the 2nd Annual Conference of the Moscow State Institute for Law

10.17.2013

Stafford Smiley to Speak at American Chamber of Commerce in Poland

09.20.2013

Niles Elber, Matthew Hicks, and Michael Pfeifer to Present Program to Mid-Atlantic STEP Members

12.03.2012

Estate and Tax Planning for Wealthy Widows and Widowers

01.27.2012

The U.S. Expatriation Tax

01.25.2012

International Bar Association Annual Conference

10.30.2011

The Nuts and Bolts of Expatriation – What Is the Process?

10.18.2011

13th Annual Advanced ALI-ABA Course of Study for Counselors to Foreign and U.S. Clients

American Law Institute - American Bar Association

08.19.2010

School of Law 2009 Procopio International Tax Institute

University of San Diego School of Law

10.19.2009

Latest International Tax Developments and News from Washington, D.C.

Society of Trust & Estate Practitioners (STEP) Miami

09.23.2009

21st Annual International Trust & Tax Planning Summit

International Trust & Tax Planning Summit

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