McDermott Will & Emery

PRIVATE CLIENT

AT A GLANCE

Our Private Client Practice Group represents high net worth individuals, families and closely held businesses with an extraordinary focus on our clients' specific, unique objectives. As a leading firm in the areas of taxation, wealth transfer and estate and business planning, we offer clients unparallelled, wide-ranging legal resources; as seasoned individual practitioners, we provide creative, customized representation for their most sensitive needs.

Experience

In operation since shortly after the Firm's founding in 1934, McDermott's Private Client Practice Group brings a well-grounded and decisive approach to handling all facets of the challenges faced by our private clients. Whether the matter involves estate planning for some of the wealthiest families in the United States and around the world or advising on tax-related issues for closely held businesses, our deep and substantial experience regarding the laws governing private client matters enables us to provide insightful and groundbreaking advice to our diverse list of clientele. Our services include the following:

- Wealth transfer and generation-skipping planning
- Family-owned and closely held business consulting
- Representation of executors, trustees and other fiduciaries
- International, cross-border estate planning
- Trust, estate and tax litigation and dispute resolution
- Family office and private trust company formation and operation
- Charitable gift and family philanthropic planning
- Creation and operation of private foundations and other charitable organizations
- Life insurance and leveraged asset planning

Full Spectrum of Clients

- Families and individuals
- Family offices
- Private trust companies
- Corporate and family foundations
- Closely held businesses
- International families and businesses
- Investment managers
- Corporate executives
- Corporate and individual fiduciaries
- Public charities
- Private equity fund partners

Our Team

60+ lawyers
20+ non-lawyers

Contact

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For many of our clients, their myriad business concerns are inextricably bound with their personal planning. The Private Client Practice Group has the full support of one of the world's leading full-service international law firms to provide efficient, cross-disciplinary counsel in the following areas, among others:

- **Corporate**—including choice of entity and entity formation and organization of ownership, control interests and general corporate governance to align business and personal planning
- **Tax**—including state, federal and international tax strategies relevant to individuals and closely held enterprises with holdings spanning the globe
- **Exempt organizations**—including tax, governance and organizational matters relating to not-for-profit organizations created by families or their companies
- **Finance and securities**—including equity investments, initial public offerings, subscription agreements and transactions to raise private capital or return to private ownership
- **Employment and employee benefits**—including executive compensation, deferred compensation plans, employee stock ownership plans (ESOPs) and domestic help and household staff
- **Litigation and dispute resolution**—including will and trust contests, fiduciary defense, reformation suits, state and federal tax audit and litigation, and other general litigation
- **Immigration**—including obtaining visas and work permits for key executives and employees, and negotiating disputes with U.S. Immigration and Customs Enforcement
- **Residential and commercial real estate**—including purchases, sales, leases and other agreements, and property-improvement contracts with architects, builders and other parties
- **Private aircraft**—all aspects of equipment purchase and lease for individual, executive and corporate use

International Reach

McDermott's private client practice maintains regular contact with governmental authorities and tax advisers worldwide. Our international private client practice, with on-the-ground lawyers in Europe and the United States, represents many wealthy families from around the world, and focuses on multinational tax and trust planning, and the organization and reorganization of closely held companies. As valued legal advisers, our lawyers efficiently handle virtually all private capital issues for clients in international matters. We advise individuals, families and trustees on wealth transfer concerns that involve worldwide transfer tax and inheritance tax issues. We also counsel on international income tax matters that affect our clients and, in many cases, their businesses. These areas include individual and trust income tax, company and corporate tax, government relations, transfer pricing and tax controversy. We also assist our clients with drafting and establishing trusts, and represent privately held companies with global operations on matters associated with corporate succession and family business planning.

Awards & Recognition

Our Private Client Practice Group is globally recognized by the following as the go-to group for high net worth individuals, families and closely held businesses by the following:

- *US News–Best Lawyers* named McDermott "Law Firm of the Year" in 2011 in the area of Trusts & Estates Law.
- *Chambers USA* ranked our Private Client Practice Group in the top tier nationwide from 2006 to 2011. In 2011, for the second time, we were the *only* firm ranked in the top tier and the only firm to have 10 lawyers ranked—five in the top tier and one as a "star."
- In 2011, the head of McDermott's Private Client Practice Group was named by the *National Law Journal* as one of only three Most Influential Lawyers in the United States.
- *CitiWealth* Magic Circle Awards named the head of McDermott's London private client practice "Private Client Lawyer of 2010," another lawyer was runner-up for Tomorrow Club Woman of the Year and the practice was honored as runner-up for Best International Law Firm. The London private client practice and individual lawyers have also been recognized by Spear's Legal Index.
- *Best Lawyers in America* has recognized a dozen of our lawyers for years (one recognized as "Best Lawyer' for 17 years), including the "Chicago Trusts & Estates Lawyer of the Year" for 2010 and the "New York Trusts & Estates Lawyer of the Year" for 2010 and 2011.
- *Worth* magazine has consistently named our lawyers to its annual Top 100 listing.
- *PLC Which Lawyer?* (2010–11) rates our Private Client Practice Group as one of only two leading firms in the United States, and as highly recommended in England.
- The American College of Trust and Estate Counsel has elected more McDermott lawyers to its membership (15) than from any other firm. Three of the Firm's partners have served as president of the organization.
- The International Academy of Estate and Trust Law has more members (5) from McDermott than from any other firm in the world. One of the Firm's partners has served as president of the organization.

Our Firm

McDermott Will & Emery is a leading international law firm with a diversified business practice. We represent a wide range of commercial, industrial and financial enterprises, both publicly and privately held. Our clientele include some of the world's largest corporations, small and medium-sized businesses, and individuals.

Currently numbering 1,000 lawyers, we have offices in Boston, Brussels, Chicago, Düsseldorf, Houston, London, Los Angeles, Miami, Milan, Munich, New York, Orange County, Paris, Rome, Silicon Valley and Washington, D.C. McDermott Will & Emery has a strategic alliance with MWE China Law Offices (Shanghai).