

Trust and Family Office

Miller & Chevalier's Trust and Family Office group provides a sophisticated, interdisciplinary approach to anticipating and mitigating trust and family office risk, including for offshore trust and foreign family offices. Our lawyers have decades of experience advising on highly-relevant issues, including multi-jurisdiction investigations and enforcement actions, federal tax planning, corporate governance, and regulatory compliance.

Investigations and Enforcement Actions

Our lawyers have been involved in many of the largest foreign trust and family office-related investigations of the past twenty years. We have represented trusts, trustees and family offices in investigations involving the U.S. Department of Justice (DOJ) Tax Division, Internal Revenue Service (IRS) Criminal Investigations Division, the U.S. Securities and Exchange Commission (SEC), U.S. Senate Permanent Subcommittee on Investigations, and multiple U.S. Attorney's Offices. These matters have involved allegations of fraud, tax evasion, money-laundering, insider trading, corruption, and violations of economic sanctions.

Tax Advice

Miller & Chevalier has in depth experience in federal tax planning and tax reporting compliance for both domestic and foreign trusts. Our lawyers can ensure that a trust arrangement fulfills its intended purpose in the most tax-efficient manner possible, taking account not only of the tax laws as they currently exist but also the prospect for future changes. Further, trust arrangements today are drawing ever-increasing scrutiny from the IRS, and our lawyers have experience ensuring compliance with all reporting requirements and defending the legitimacy of trust structures to the authorities.

Corporate Governance and Regulatory Compliance

A key to the tax effectiveness of trusts is the ways in which the trusts operate. Structures that may appear to comply with applicable legal requirements as drafted may not deliver the intended results if there are breakdowns in their governance. Building on insights gleaned from numerous government investigations, Miller & Chevalier has extensive experience advising trustees and family offices on designing and implementing governance structures and appropriate policies and procedures. We also routinely advise clients on other U.S. legal issues that may arise from the operation of the trusts, including on federal tax, sanctions, export controls and securities laws.

Complex Civil Litigation

The work in Miller & Chevalier's substantive practice areas often involves complex disputes that must be resolved in court or arbitration, and we have a deep bench of elite litigators capable of handling the most significant of matters. Given our federal regulatory practice areas and Washington, DC home, we are particularly adept at litigating matters that involve the federal government, resolving issues that arise in cross-border cases, including jurisdiction, data access, and international discovery, and navigating parallel proceedings, including inquiries by multiple branches of the government. We also represent clients in a range of high-end commercial and governance disputes, including those related to fiduciary duty, contracts, director and officer liability, employment and severance claims, and information protection.

REPRESENTATIVE ENGAGEMENTS

- Represented an offshore trustee company in a criminal tax investigation involving the DOJ and regulators in multiple offshore jurisdictions.
- Represented foreign trustees of offshore trusts in tax and securities fraud investigations by both the DOJ and SEC, and related

congressional inquiries, in which no foreign trustees were charged.

- Advised trustee of foreign grantor trust regarding compliance, enforcement and transactional matters involving issues of U.S. federal tax, economic sanctions, money laundering and trust governance. Coordinated counsel in various jurisdictions and advised regarding internal control processes, reporting to beneficiaries and interaction with third party providers.
- Representing a founding member of a family office in Zurich who has been charged in the United States with money laundering and conspiracy to violate the FCPA based on the office's provision of services to certain clients.

RELEVANT GOVERNMENT EXPERIENCE

- Commissioner, Internal Revenue Service
- Assistant to the Solicitor General, U.S. Department of Justice
- Tax Assistant to the Solicitor General, U.S. Department of Justice
- Assistant Commissioner (Technical), Internal Revenue Service
- Acting Chief Counsel, Internal Revenue Service
- Deputy Chief Counsel, Internal Revenue Service
- Counselor to the IRS Commissioner, Internal Revenue Service
- Assistant United States Attorney, District of Columbia
- Assistant United States Attorney, Northern District of Illinois
- Assistant United States Attorney, Civil Division of the U.S. Attorney's Office for the District of Columbia
- Director, Office of International Affairs, and Assistant Chief Litigation Counsel, Division of Enforcement, U.S. Securities and Exchange Commission
- Senior Investigative Counsel, Special Committee on Investigations, U.S. Senate
- Assistant Chief of Staff, Joint Committee on Taxation, U.S. Congress
- Majority Tax Counsel, U.S. House of Representatives Committee on Ways and Means
- Assistant Legislative Counsel, Joint Committee on Taxation, U.S. Congress
- Deputy Associate Solicitor, Office of the Solicitor, U.S. Department of Labor
- Senior Trial Attorney, Office of the Solicitor, U.S. Department of Labor

RANKINGS AND RECOGNITION

- *Chambers USA*: Corporate Crime & Investigations (Nationwide), 2015 - 2020
- *Chambers USA*: Litigation: White-Collar Crime & Government Investigations (District of Columbia), 2011 - 2020
- *Chambers USA*: Tax Team of the Year, 2016
- *Chambers USA*: Tax: Controversy (Nationwide), 2007 - 2020
- *Chambers USA*: Government Relations: Specialist Tax Firms (Nationwide), 2019 - 2020
- *Chambers USA*: Tax (District of Columbia), 2003 - 2020
- *Chambers USA*: Tax: Corporate & Finance (Nationwide), 2020

- *Chambers Global*: Corporate Crime & Investigations (USA), 2016 - 2020
- *Chambers Global*: Corporate Investigations (Global-wide), 2017 - 2020
- *Chambers Global*: Corporate Investigations (Latin America-wide), 2015 - 2020
- *Chambers Global*: Investigations & Enforcement (International & Cross-Border) (USA), 2020
- *Chambers Latin America*: Corporate Crime & Investigations (Latin America-wide), 2015 - 2021
- *Legal 500*: Dispute Resolution: White-Collar Criminal Defense - Advice to Individuals (U.S.), 2011 - 2020
- *Legal 500*: Dispute Resolution: White-Collar Criminal Defense - Advice to Corporates (U.S.), 2011 - 2020
- *Legal 500*: Tax: Non-Contentious (U.S.), 2013 - 2020
- *Legal 500*: Tax: International Tax (U.S.), 2013 - 2020
- *Legal 500*: Tax: Contentious (U.S.), 2007 - 2020
- *Legal 500 Latin America*: International Firms: Compliance and Investigations, 2021
- *Global Investigations Review*: GIR 30 Top Global Investigations Practice, 2015 - 2020
- *Global Investigations Review*: Boutique or Regional Practice of the Year, 2016
- *U.S. News - Best Lawyers*® "Best Law Firms": Criminal Defense: White-Collar (National), 2019 - 2021
- *U.S. News - Best Lawyers*® "Best Law Firms": Criminal Defense: White-Collar (District of Columbia), 2010 - 2021
- *U.S. News - Best Lawyers*® "Best Law Firms": Commercial Litigation (District of Columbia), 2011 - 2012, 2014 - 2018
- *U.S. News - Best Lawyers*® "Best Law Firms": Litigation - Tax (National), 2011 - 2021
- *U.S. News - Best Lawyers*® "Best Law Firms": Tax Law (National), 2010 - 2021
- *U.S. News - Best Lawyers*® "Best Law Firms": Litigation - Tax (District of Columbia), 2011 - 2021
- *U.S. News - Best Lawyers*® "Best Law Firms": Tax Law (District of Columbia), 2010 - 2021
- *International Tax Review* "Americas Tax Awards": Americas Tax Policy Firm of the Year, 2012-2013, 2015 - 2016
- *International Tax Review* "Americas Tax Awards": Washington, DC Tax Firm of the Year, 2013
- *International Tax Review*: World Tax (Washington, DC), 2012, 2014 - 2020
- *International Tax Review*: Tier 1 U.S. Firm, Tax Planning Survey, 2018