BUTLER | SNOW

CHRISTOPHER L. MCLEMORE

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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

DISTINCTIONS

- *Chambers HNW*
  - Private Wealth Law – Foreign Expert for USA (London (Firms)), 2020

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

- Guest, “Myth Busters,” London & Capital, A United Approach Podcast, May 4, 2020.

- Guest, “Estate Planning for US Families,” London & Capital, A United Approach Podcast, July 8, 2019.

- 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.