



## KURT G. RADEMACHER

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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, 2013-2019
- *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, 2014-2015
- Ranked in *Chambers HNW*, 2018-2021
- *Chambers Asia*
  - Leader in the Fields of Private Client and Wealth Management, 2009
- *Citywealth* Leaders List
- *Legal Week* Private Client Elite Listing
- *Who's Who Legal*, Private Client, 2020

## ASSOCIATIONS

- Lex Mundi Legal Network
  - Firm Representative, 2006-Present
- 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

- *Speaker*, “Post US Tax Reform Nuances to Be Wary Of,” STEP Asia Conference, Singapore, November 2019.
- *Speaker*, “What You Can’t See CAN Hurt You: Navigating International Compliance Waters for Singapore Trustees,” Singapore Trustees Association 2019 Conference: Trustees and the Gordian Knot of Regulations, September 27, 2019.
- *Speaker*, “The Treatment of Trusts in Divorce,” Private Client Forum Asia, Singapore, December 2018.
- *Speaker*, “TCJA Impact on US Real Estate Structures,” STEP Asia Conference, Hong Kong, November 2018.
- *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 United 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.