

## Of Counsel

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**Education:** Northwestern University, summa cum laude, B.A. • Harvard Law School, cum laude, J.D. • New York University School of Law, LL.M.

**Admitted:** State of NJ, 1986 • State of NY, 1987 • State of FL, 1993 • State of IL, 1996 • State of CT, 2002

**Year joined:** 2001



## Overview

Richard has a practice focusing on cross-border estate, gift and income tax planning for owners of privately held companies and other high-net-worth U.S. and foreign individuals.

He focuses on pre-immigration and pre-expatriation tax planning, offshore trusts and foundations deferred compensation planning for fund manager and structures involving life insurance. He has been heavily involved in advising clients on the [IRS Voluntary Disclosure](#) programs.

## Highlights

- Structuring UK operations for hedge fund management company.
- Structuring joint venture for US and UK investors in carbon trading operations.
- US tax compliance and trust planning for wealthy Asian family.

## Publications and speaking engagements

- Presentation on "Tax Consequences of Hedge Fund Structures," presented at Hedge Fund Tax 101, New York, June 2010.
- Co-author of "Must I Still Disclose My Foreign Account?" Withers Bergman LLP Briefing Notes, March 2010.
- Co-author of "Effects of Section 457A on Deferred Compensation," Withers Bergman LLP Briefing Notes, November 2008.
- "Treaty Tie-Breakers and Non-Resident Aliens".
- "Asset Preservation The U.S. Perspective".
- "U.S. Income Tax Definitions and Planning for Residency/Domicile Change".
- "Estate Planning for the Alien The Danger of the Mixed Marriage".
- "Introduction to Overseas Asset Protection Trusts".
- Presentation to lawyers at Fragomen, Del Rey, Bernsen & Loewy, P.C. "Tax Planning for Immigrants," New York, April 2003.

## Memberships

American Bar Association

## On a personal note

Richard is an avid gardener in the spring and summer months in Connecticut.