

## Jaime McLemore

PARTNER | LONDON

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### Jaime is a partner in the private client and tax team.

She advises on US and international tax and estate planning, particularly for families and trusts with US/UK cross-border concerns.

Jaime devotes a large part of her practice to advising individuals and families in relation to their philanthropic goals and charitable structuring for both individuals and non-profit organisations. She has extensive experience with the establishment and operation of US charitable vehicles, including those that form part of dual qualified charitable structures, which attract tax-efficient contributions from US persons outside the US. She also advises non-US charities in relation to US investments and fundraising.

Jaime frequently works with individuals seeking to renounce US citizenship or abandon long-term permanent residence in the US. She provides US tax compliance advice to individuals and assists them through the relevant IRS disclosure procedures, when necessary. In addition, she advises both individuals and entities on their FATCA obligations.

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### Talks

- 'US tax policies proposals', Withers seminar, February 2020
- 'Legacy Labyrinth', Withers seminar, January 2020
- 'Attitudes to Wealth', Withers conference - September 2019

- *'Philanthropy'* (co-presented with Clive Cutbill), 26th Oxford Offshore Symposium - September 2016
- *'Regulation and The Foreign Account Tax Compliance Act'*, 24th Oxford Offshore Symposium - September 2014

## External publications

*'Where should a global nomad pay tax?'*, Financial Times - 1 September 2016.

*'Philanthropy - no good deed goes unpunished'* (co-authored), Offshore Investment - July/August 2015.

*'What will be our UK/US tax liability on house sale?'*, Financial Times - February 2015.

*'Charitable giving in the UK and EU - a step beyond the border'* (co-authored), Offshore Investment, Issue 208 - July/August 2010.

*'Something to declare'* (co-authored as Jaime Becker), American in Britain - Winter 2009/2010.

## Admissions

New York, 2008

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## Education

Boston University, cum laude, B.A.

University of Notre Dame Law School, cum laude, J.D.

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## Languages

English

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## Memberships

Philanthropy Impact Training and Accreditation Committee

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## Key dates

Year joined: 2008

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