withersworldwide

Michelle B. Graham

PARTNER | SAN DIEGO, RANCHO SANTA FE

+1 858 400 1307

michelle.graham@withersworldwide.com

Michelle is a partner in the private client and tax team.

Her team focuses on estate planning and tax planning strategies for both domestic and international clients. She has considerable experience in advising both US and non-US clients on tax planning matters, including planning and implementing strategies to minimize global taxation and IRS compliance with regard to foreign reporting.

Michelle advises non-US individuals around the world on investing in the United States, as well as advising US individuals residing outside of the country on their US tax filings and global estate planning. Her cross-border experience includes work in Latin America, Asia, Europe, Australia, Canada and the Middle East.

She has done a substantial amount of work for migrating clients, including corporate executives moving from state to state and abroad and those choosing to retire or have a second home in California.

Michelle also advises on sophisticated planning issues for family businesses, including structuring and implementing intra-family sales, buy-sell agreements and family business succession planning.

Michelle is recognized as a “key lawyer” by The Legal 500 US in 2020 in the area of international tax. She is also ranked in *Legal Week's* Private Client Global Elite, Best Lawyers in America®, San Diego Magazine's ‘Top Lawyers,’ San Diego Super Lawyers, Women Leaders in the Law and has achieved a Martindale-Hubbell® AV Rating.

SECRETARY **ADA PINEDA** +1 619 329 6458 ada.pineda@withersworldwide.com

ADMISSIONS

- State of California, 1995

PUBLICATIONS

‘*IRS removes one of four options to correct foreign reporting*,’ Accounting Today - November 9, 2020, moderator

‘*International structures of Mexican families may be impacted by new Mexican tax law changes*,’ Withers Insight - December 18, 2019, moderator

‘The California Exodus: How to stay golden in the Golden State,’ Daily Journal's ‘Wealth with Withers’ column - October 9, 2019, co-author

‘Withers update on California and federal legislative activity affecting estate taxes,’ Withers Insight - June 19, 2019, co-author

‘Estate Tax Planning for U.S. Citizens/Residents with International Assets (Part 2),’ ALI-CLE Estate Planning Course Materials Journal, Volume 25 Issue 2 - April 2019, author

‘Estate Tax Planning for U.S. Citizens/Residents with International Assets (Part 1),’ ALI-CLE Estate Planning Course Materials Journal, Volume 25 Issue 1 - February 2019, author

'INSIGHT: New Tax Law Puts Foreign Trusts in a Different Realm for Estate Planners,' Bloomberg BNA Daily Tax Report - May 2018, co-author

'Amending Nontaxable Crowdfunding Reporting Requirements,' Notes - October 30, 2017, P.675, co-author

'Preparing For an Exit - Succession Planning', Transworld Business - January 2011, co-author

'Estate Planning for the Business Owner', San Diego Business Journal, Wealth Management & Succession Planning Supplement: *'Restoring the Legacy'* - March 29, 2010, co-author

'Treasury Department Issues Proposed Regulations on FBARs' - March 19, 2010, co-author

'The New IRS Wealth Squad Is Coming in 2010 -Are You Ready?' - January 5, 2010, co-author

'Amnesty Aids Those Who Avoid Tax With Offshore Arrangements', Los Angeles Daily Journal - February 25, 2003, co-author

'New Money-Laundering Act May Impact Attorney-Client Relations', Los Angeles Daily Journal - April 23, 2002, co-author

'Collection Army', Los Angeles Daily Journal - January 23, 2001, co-author

'U.S. IRS Issues Regulations Impacting U.S. Persons Transferring Property to Foreign Trusts' , Tax Notes International - November 13, 2000, co-author

'Location Limbo', Los Angeles Daily Journal - August 22, 2000, co-author

'Foreign Bounty', Los Angeles Daily Journal - February 22, 2000, co-author

MEMBERSHIPS

- International Academy of Estate and Trust Law (IAETL) Academician
- American College of Trust and Estate Counsel (ACTEC) Fellow
- U.S.- Mexico Bar Association (Barra de Abogados Mexico-Estados Unidos) - Tax Section - Board of Directors
- STEP (Society of Tax and Estate Practitioners) San Diego Board of Directors
- ACTEC International Estate Planning Committee
- ACTEC International Estate Planning Membership Committee
- ACTEC Programs Committee
- ACTEC Financial Action Task Force Committee (FATF)
- ALI CLE International Trust and Estate Planning Conference 2019, co-chair

- San Diego County Bar Association - Taxation and International Law Sections
- California State Bar Association - Taxation and Tax-Exempt Organization Section
- American Bar Association
- Scripps Health Foundation Gift Planning Advisory Board, Former Member
- KPBS Planned Giving Committee - Chairman
- San Diego Planned Giving Roundtable
- San Diego Estate Planning Council - Former President and Treasurer
- University of San Diego - Planned Giving Advisory Committee
- KPBS Planned Giving Committee, Former Chairman
- San Diego Humane Society Advisory Board, Former Member
- San Diego Arthritis Foundation Board of Directors - Chairman of the Board of Directors (2000-2001)
- Arthritis Foundation's National Planned Giving Committee (1996-2001)

TALKS

'Tax Compliance Matters,' ALI-CLE International Trust and Estate Planning 2020 Webcast - December 9,2020, co-presenter

'Outbound Planning,' ALI-CLE International Trust and Estate Planning 2020 Webcast - December 9,2020, co-presenter

'Pre-Immigration Planning – Client Counseling Considerations,' New York State Bar Association's 16th Annual International Estate Planning Institute Webinar - October 8, 2020, co-presenter

'Tax and Estate Planning for US Persons with Foreign Assets,' Los Angeles County Bar Association - August 4, 2020, co-presenter

'Tax and Estate Planning for U.S. Persons with Foreign Assets,' STEP USA webinar - June 17, 2020, presenter

'Thinking of naming a foreign person as fiduciary? Think twice. Beneficiaries living abroad? Check thrice.' ACTEC 2020 Annual Meeting, Boca Raton FL, March 6, 2020, co-presenter

'How to set up a family office for success,' Withers event, San Diego, CA - February 25, 2020, moderator

Compliance Obligations and Planning Issues for U.S. Clients with Foreign Income and Investments,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 15, 2019, panelist

'Planning for Investment into the United States,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 15, 2019, panelist

'Planning for the Business Owner: U.S. Clients Who Own Non-U.S. Business Interests,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 15, 2019, panelist

'Planning for U.S. Clients Who Are Beneficiaries of Foreign Trusts,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 15, 2019, panelist

'Developments in Tax Transparency, Anti-Money Laundering Rules, Transparency of Beneficial Ownership, and Ethics,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 14, 2019, panelist

'Planning and Ethics Issues for the International Estate Planner,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 14, 2019, panelist

'Inbound Planning Issues for Nonresident Alien Individuals, Nonresident Investors and Outbound U.S. Citizens and Residents,' ALI CLE International Trust and Estate Planning 2019, Washington, D.C. - November 14, 2019, panelist

'International Estate and Gift Taxation,' American Bar Association Real Property, Trust and Estate Law Section (ABA RPTE) webinar - September 17, 2019, co-presenter

'Lose the Fear of the Foreign – Practical Planning Strategies,' 53rd Annual Heckerling Institute on Estate Planning, Orlando, Florida - January 16, 2019, co-presenter

'Prepare for Global Wealth: Demystifying Planning for U.S. Persons with Foreign Assets', 53rd Annual Heckerling Institute on Estate Planning, Orlando, Florida – January 16, 2019, presenter

'U.S. Income Taxation of Foreign Trusts,' California Lawyers Association - February 26, 2019, co-presenter

'Foreign Trusts: What You Don't Know Can Hurt You,' STEP San Diego - November 13, 2018, co-presenter

'Inbound Planning Issues for Individual Nonresident Aliens & Inbound Planning Issues for Nonresident Alien Investors,' ALI CLE International Estate Planning Conference, San Francisco - November 1-2, 2018, co-presenter

'One Will to Rule Them All (or Not!),' ACTEC 2018 Annual Meeting, San Antonio - March 10, 2018, co-presenter

'Foreign Trusts: What You Don't Know Can Hurt You,' ABA Section of 2018 Midyear Meeting, San Diego - February 10, 2018, co-presenter

'Estate Planning for US Clients with Foreign Property' & *'Mexico-Related Issues,'* ALI CLE International Trust and Estate Planning 2017 - November 10, 2017

'What to Expect When Going Global in Real Estate,' San Diego Association of Realtors – September 27, 2017

'Foreign trusts: Classification, tax and reporting implications,' STEP Wyoming International Estate Planning Conference, Four Seasons Resort in Jackson Hole, Wyoming – September 15-16, 2017

'Estate Tax Planning for U.S. Persons/Residents with International Assets,' Internal Revenue Service, Washington, D.C. - August 23-24, 2017

'Non-Taxable Crowdfunding – Amending Reporting Requirements to Reflect Social Changes,' The State Bar of California Taxation Section and the Los Angeles County Bar Association 2017 Washington, D.C. Delegation, Washington, D.C. - April 30 through May 2, 2017

'Tax and Estate Planning Considerations for Foreign Persons Owning U.S. Assets – A Deeper Dive,' 51st Annual Heckerling Institute on Estate Planning, General and Special Sessions, Orlando World Center Marriott Resort and Convention Center, Orlando, Florida – January 11, 2017

'Multi-Jurisdictional Estate Planning: My Client Owns Assets in a Foreign Country, Now What?,' 2016 Annual Meeting of the California State Bar and California Tax Policy Conference, Hilton San Diego Resort and Spa, San Diego, California - October 27, 2016

'Multi-Jurisdictional Estate Planning, Including the Interplay with Tax Treaties,' 2016 Annual Meeting of the California State Bar and California Tax Policy Conference, Hilton San Diego Resort and Spa, San Diego, California – October 27, 2016

'Tax Planning for Foreign Nationals with Assets in the U.S.,' Boca Raton Estate Planning Council, Boca Country Club, Boca Raton, Florida - October 18, 2016

'Trusts and Estates Planning for Busy Corporate Executives,' Association of Corporate Counsel, San Diego, California, Withers Bergman LLP San Diego, CA office – August 4, 2016

'Tax and Estate Planning Considerations for Foreign Persons Owning U.S. Assets,' CEB/UCLA 38th Annual Estate Planning Institute, held at the Manhattan Beach Marriott, Manhattan Beach, California - April 29-30, 2016

'Multi-Jurisdictional Estate Planning, Including the Interplay with Tax Treaties,' 5th Annual STEP-UCLA School of Law Institute on Tax, Estate Planning and the Economy, The Fairmont Hotel, New Port Beach, California - January 26-28, 2016

'Immigration and Citizenship Law and Related Tax Issues for Estate Planners,' 50th Annual Heckerling Institute on Estate Planning - January 11-15, 2016

'What Every Domestic Estate planning Attorney Should Know about International Estate Planning,' 2015 Annual Meeting of the California State Bar and Tax Policy Conference, La Jolla, California - November 5, 2015

'So Your Client Owns Foreign Property, Now What,' STEP Orange County - January 21-24, 2015

'Cross Border Estate and Gift Tax,' University of San Diego, School of Law - Procopio International Tax Institute - October 29, 2014

'Planning for U.S. Clients with Foreign Property,' AU-CLE International Trust and Estate Planning Conference - October 21, 2014

'Wealth Management and Tax Implications,' US/Mexico Bar Association (USMBA) - September 30, 2014

'Strategies for Non-U.S. Persons Investing in the United States,' Pacific Life 2014 Educational Symposium - September 9, 2014

'Tax and Estate Planning Issues for U.S. Clients Who Own Foreign Property,' ICLE Georgia 2014 Fiduciary Law Institute, St. Simons Island, Georgia - July 10, 2014

'Planning for U.S. Clients with Foreign Property,' American Law Institute Continuing Law Education International Trust and Estate Planning, The Revere Hotel Boston Common, Boston, Massachusetts - October 10-11, 2013

'Understanding Consequences of Transfers of Title in Unfamiliar Jurisdictions,' American College of Trust and Estate Counsel 2013 Western Regional Meeting, Ritz-Carlton, Half Moon Bay, California - August, 30- September, 1, 2013

'Charitable Estate Planning: Support Your Favorite Charity or Shi-Tai United Fund, Save Taxes, and Transfer Assets to your Children,' Taiwanese Chamber, National Conference, Westin Atlanta Airport Hotel, Atlanta. Georgia - June 20-23, 2013

'Foreign Ownership of Land in Mexico; Fideicomisos and United States Reporting Matters,' American College of Trust and Estate Counsel, Washington D.C. - October 2012

'International Trust and Estate Planning: Marital Deduction Planning for Non-Citizen Spouses,' American Law Institute Continuing Legal Education, Toronto, Canada - August 22-23, 2012

'Foreign Trust Versus Domestic Trust,' U.S. - Mexico Current Trends in International Cross Border and Estate Planning, Riding New Reporting, Tax and Legal Challenges, Foreign Trusts, Amicorp, San Diego - August 2, 2012

'International Estate and Income Tax Planning,' YMCA - June 6, 2012

'International Tax and Estate Planning Update,' Merrill Lynch Advisory Meeting, San Diego, California - February 15, 2012

'You Have a Foreign Trust - When Trusts are Deemed Foreign Trusts and the Tax and Reporting Implications of Foreign Trusts,' Super STEP Conference (Society of Trust and Estate Practitioners), Irvine, California - January 25, 2012

'How to Structure Mexican Real Estate Holdings for the U.S. Citizen,' Arizona Estate Planning Council November Meeting, Phoenix, Arizona - November 7, 2011, co-presenter

'Marital Deduction Planning for Non-Citizen Spouses,' International Trust and Estate Planning Conference Presented by the American Law Institute and the American Bar Association, San Francisco, California - August 18, 2011

4th Annual STEP Pacific Rim Conference, Santa Monica, California - May 12, 2011

'Estate Planning for the International Clients and Investors: Tax, Estate and Probate Planning - Non-US Citizen Spouses, Resident Aliens and Non-Resident Aliens; Planning Issues When Investing in Mexico,' North County Estate Planning Council April Meeting, Del Mar, California - April 5, 2011

'How to Hold the Title to the Ski Chalet in Switzerland and the Bank Account in France: Nuts and Bolts Issues in International Estate Planning,' American College of Trust and Estate Counsel Presentation - March 12 and 13, 2011

'Estate and Charitable Planning for the Business Owner,' Planning Seminar presented by the Office of Gift Planning, San Diego - January 12, 2011

'Cross-Border Tax and Estate Planning Across the Pacific (Asia, The United States and Canada); Analysis of Case Study Illustrating Typical Two-Country Planning Situations,' The 3rd Annual STEP Pacific Rim Conference, Santa Monica, California - May 6 and 7, 2010, moderator

'Drafting Trusts Under the Laws of Jurisdictions Other Than the Domicile of the Settlor(s),' The 3rd Annual STEP Pacific Rim Conference, Santa Monica, California - May 6 and 7, 2010

2009 Annual Meeting and CLE Conference, U.S-Mexico Bar Association - November 11-13, 2009, moderator

'Tax and Estate Planning Strategies for Non-U.S. Persons Investing in the U.S,' San Diego County Bar Association - October 14, 2008

'International Estate Planning for the Asian Family with U.S. Ties,' Pacific Rim Advisory Committee Meeting, Seoul, South Korea - October 2007

'International Estate Planning for the Asian Family,' International Bar Association, Singapore - October 2007

'International Estate Planning & Investing Issues,' Estate Planning Council of San Diego - November 2006

'What Every Financial Planner Should Know About Estate Planning,' The National Association of Personal Financial Advisors - October 2006

'Cross Border Estate Planning and Probate Succession Law,' San Diego County Bar Association Mexican Liaison - November 2005

'Practical International Estate Planning: Including Planning for Non-U.S. Citizen Spouses,' San Diego County Bar Association - May 2005

'Nuts and Bolts of Charitable Planning,' San Diego County Bar Association - April 2005

'Estate Planning,' Women's Day, National Estate Planning Week, Arthritis Foundation - January 1998

'Legal Aspects of Starting and/or Expanding Your Business,' SCORE, U.S. Small Business Administration - 1996

EDUCATION

Southern Methodist University, B.S.
University of San Diego School of Law, J.D.
University of San Diego, LL.M. in Taxation
University of San Diego, M.A. (International Business)

LANGUAGES

ENGLISH

DATES

JOINED: 2015
PARTNER: 2015

RECOGNITION

ACTEC Fellow Michelle Graham	2021 Martindale-Hubbell US AV Rating Michelle Graham	2021 Best Lawyers US Recognized Michelle Graham	2020-21 Private Client Global Elite US Recognized Michelle Graham
2020 Super Lawyers US Recognized Michelle Graham	2020 Legal 500 US Leading Individual Michelle Graham	2020 Chambers HNW USA Southern CA Ranked for Private Wealth Law Michelle Graham	2019 Super Lawyers US Recognized Michelle Graham
2019 Private Client Global Elite US Recognized Michelle Graham	2019 Martindale-Hubbell US AV Rating Michelle Graham	2019 Best Lawyers US Recognized Michelle Graham	2018 Super Lawyers US Recognized Michelle Graham
2017-19 Legal Week US Private Client Global Elite Recognized	2017 Super Lawyers US Recognized Michelle Graham	2017 Martindale-Hubbell US AV Rating Michelle Graham	2017 Best Lawyers US Recognized Michelle Graham
2016 Martindale-Hubbell US AV Rating Michelle Graham	2015 Best Lawyers US Recognized Michelle Graham	2014 Best Lawyers US Recognized Michelle Graham	2013-20 Best Lawyers US Recognized Michelle Graham

San Diego
101 WEST BROADWAY, SUITE 1000, CA 92101

Rancho Santa Fe
6050 EL TORDO, PO BOX 2329, CA 92067