

Amy L. Hespenheide

SPECIAL COUNSEL | SAN FRANCISCO



+1 415 872 3223

amy.hespenheide@withersworldwide.com

Amy is special counsel in the private client and tax team.

Her practice is focused on estate planning for high net worth clients, clients with complex family structures and/or complex assets, international and cross-jurisdictional planning and irrevocable trust and tax planning. She also manages multi-faceted trust administration and probate matters and advises clients on charitable giving, including the negotiation and drafting of gift agreements.

Amy counsels individual clients, married spouses, registered domestic partners and legally unrelated life partners as well as multiple generations of families in all aspects of estate planning, including wealth transfer, estate tax freezing techniques, generation-skipping transfer tax planning, income tax planning, charitable giving and disposition of retirement assets.

Amy has extensive experience in designing and drafting irrevocable *inter vivos* trusts, including grantor retained annuity trusts, charitable split-interest trusts, irrevocable life insurance trusts, intentionally defective grantor trusts, and domestic non-grantor trusts designed to receive transfers of assets from non-resident non-citizen donors and/or foreign grantor trusts. Before earning her Master of Laws in Taxation in 2010, Amy practiced as a business litigator for ten years, with particular emphasis on trust and fiduciary litigation and real estate litigation.

SECRETARY **PAMELA MORAN**

+1 415 872 3233

pamela.moran@withersworldwide.com

ADMISSIONS

- State of California, 1999
- US Tax Court, 2009
- Ninth Circuit Court of Appeals, 2002
- US District Court for the Northern District of California, 2001
- US District Court for the Eastern District of California, 2003
- US District Court for the Central District of California, 2002
- US District Court for the Southern District of California, 2003

MEMBERSHIPS

- STEP (Society of Tax and Estate Practitioners) Affiliate

■ State Bar of California, Trusts & Estates Section

■ Bar Association of San Francisco, Estate Planning, Probate and Trust Section

EDUCATION

Golden Gate University School of Law, LL.M. in Taxation _with Honors_
UC Berkeley School of Law (Boalt Hall), J.D.
Wellesley College, B.A. _magna cum laude_

LANGUAGES

ENGLISH

DATES

JOINED: 2018

San Francisco

505 SANSOME STREET, 2ND FLOOR, CA 94111