Michelle B. Graham

Withers Bergman LLP

Partner

Offices: Rancho Santa Fe

Tel: +1 858 400 1307

Fax: +1 858 759 3010

Email: michelle.graham@withersworldwide.com

Education: Southern Methodist University, B.S. • University of San Diego, M.A. • University of San Diego School of Law, J.D. • University of San Diego, LL.M.

Admitted: State of CA, 1995

Year joined: 2015

Year became partner: 2015

Overview

Michelle's practice 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 and the Middle East.

Michelle 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.

Highlights

- American College ofTrust and Estate Counsel (ACTEC)
- Martindale-Hubbell® AV Rating
- Best Lawyers in America®: 2015 (Trusts and Estates)
- San Diego Super Lawyers - Most Recent Listing: 2015 (Estate Planning & Probate, International, Top Women Attorneys)
- Women Leaders in the Law - Most Recent Listing: 2014

Civic Activities

- Scripps Health Foundation Gift Planning Advisory Board
- San Diego Humane Society Advisory Board - Past Board Member
- Arthritis Foundation's National Planned Giving Committee (1996-2001)
- San Diego Arthritis Foundation Board of Directors - Chairman of the Board of Directors (2000-2001)
- KPBS Planned Giving Committee - Chairman
- San Diego Planned Giving Roundtable
- San Diego Estate Planning Council - Treasurer
- University of San Diego - Planned Giving Advisory Committee

Publications and speaking engagements

Publications

- 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.

Speaking Engagements

- Presenter: "Immigration and Citizenship Law and Related Tax Issues for Estate Planners," 50th Annual Heckerling Institute on Estate Planning, January 11-15, 2016.
- Presenter: "So Your Client Owns Foreign Property, Now What," STEP Orange County, January 21-24, 2015.
- Presenter: "Cross Border Estate and Gift Tax," University of San Diego, School of Law - Procopio International Tax Institute, October 29, 2014.
- Presenter: "Planning for U.S. Clients with Foreign Property," AU-CLE International Trust and Estate Planning Conference, October 21, 2014.
- Presenter: "Wealth Management and Tax Implications," US/Mexico Bar Association (USMBA), September 30, 2014.
- Presenter: "Strategies for Non-U.S. Persons Investing in the United States," Pacific Life 2014 Educational Symposium, September 9, 2014.
- Presenter: "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.
- Presenter: "Planning for U.S. Clients with Foreign Property," ALI CLE International Trust and Estate Planning, The Revere Hotel Boston Common, Boston, Massachusetts, Oct. 1 O - 11 . 2013.
- Panelist: "Understanding Consequences ofTransfers of Title in Unfamiliar Jurisdictions," ACTEC 2013 Western Regional Meeting, Ritz-Carlton, Half Moon Bay, California, Aug. 30 - Sept. 1, 2013.
- Presenter: "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.
- Presenter: "Foreign Ownership of Land in Mexico; Fideicomisos and United States Reporting Matters," ACTEC, Washington D.C. October 2012.
- Presenter: "International Trust and Estate Planning: Marital Deduction Planning for Non-Citizen Spouses," ALI CLE, Toronto, Canada, August 22-23, 2012.
- Presenter: "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.
- Presenter: "International Estate and Income Tax Planning," YMCA, June 6, 2012.
- Presenter: "International Tax and Estate Planning Update" - Merrill Lynch Advisory Meeting - San Diego, CA - February 15, 2012.
- Presenter: "You Have a Foreign Trust - When Trusts are Deemed Foreign Trusts and the Tax and Reporting Impolicatoins of Foreign Trusts" - Super STEP Conference (Society of Trust and Estate Practioners) - Irvine, CA -January 25, 2012.
- Co-Presenter: "How to Structure Mexican Real Estate Holdings for the U.S. Citizen" - Arizona Estate Planning Council November Meeting - Phoenix, AZ -November 7, 2011.
- Presenter: "Marital Deduction Planning for Non-Citizen Spouses" - International Trust and Estate Planning Conference Presented by ALI ABA - San Francisco, CA - August 18, 2011.
- Presenter: 4th Annual STEP Pacific Rim Conference - Santa Monica, CA - May 12, 2011.
- Presenter: "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, CA - April 5, 2011.
- Presenter: "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" -ACTEC Presentation - March 12 and 13, 2011.
- Presenter: "Estate and Charitable Planning for the Business Owner" - Planning Seminar presented by the Office of Gift Planning - San Diego - January 12, 2011.

- Moderator: "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, CA - May 6 and 7, 2010.
- Panelist: "Drafting Trusts Under the Laws of Jurisdictions Other Than the Domicile of the Settlor(s)" - The 3rd Annual STEP Pacific Rim Conference - Santa Monica, CA - May 6 and 7, 2010.
- Moderator: 2009 Annual Meeting and CLE Conference - U.S.-Mexico Bar Association -November 11-13, 2009.
- Lecturer: "Tax and Estate Planning Strategies for Non-U.S. Persons Investing in the U.S" -San Diego County Bar Association - October 14, 2008.
- Lecturer: "International Estate Planning for the Asian Family with U.S. Ties" - Pacific Rim Advisory Committee Meeting - Seoul, South Korea - October 2007.
- Panelist: "International Estate Planning for the Asian Family" -International Bar Association - Singapore - October 2007.
- Panelist: "International Estate Planning & Investing Issues" -Estate Planning Council of San Diego - November 2006.
- Lecturer: "What Every Financial Planner Should Know About Estate Planning" - The National Association of Personal Financial Advisors - October 2006.
- Lecturer: "Cross Border Estate Planning and Probate Succession Law"-SDCBA Mexican Liaison - November 2005.
- Lecturer: "Practical International Estate Planning: Including Planning for Non-U.S. Citizen Spouses" - SDCBA - May 2005.
- Lecturer: "Nuts and Bolts of Charitable Planning" - SDCBA -April 2005.
- Panelist: "Estate Planning" Women's Day, National Estate Planning Week, Arthritis Foundation - January 1998.
- Lecturer: "Legal Aspects of Starting and/or Expanding Your Business" - SCORE, U.S. Small Business Administration - 1996.

Memberships

- American College of Trust and Estate Counsel (ACTEC)
- International Academy of Estate and Trust Law - Academician
- American Bar Association
- California State Bar Association - Taxation and Tax-Exempt Organization Section
- San Diego County Bar Association - Taxation and International Law Sections - Past Chairman of the International Law Section
- U.S.-Mexico Bar Association (Barra de Abogados Mexico-Estados Unidos) - Tax Section - Board of Directors
- Society of Tax and Estate Planning Practitioners