Katten
KattenMuchinRosenman LLP

Kathryn von Matthiessen

Partner

kathryn.vonmatthiessen@kattenlaw.com

New York

p +1.212.940.8517

Practices

FOCUS: Trusts and Estates

International

Industries

Private Client Services

Recognition

Citywealth Magazine Powerwomen Awards: Woman of the Year - North America Silver Award, 2019

Best Lawyers in America, 2019

Latinvex , Latin America's Top 100 Female Lawyers, 2016, 2018–2019

Citywealth Leaderslist, 2012–2016, 2018

Legal Week, Private Client Global Elite Lawyer, 2017–2018

Education

LLM (Taxation), New York University School of Law

JD, Columbia Law School

Kathryn von Matthiessen is a partner in Katten's Trusts and Estates practice and a member of the Private Client Services group. She focuses primarily on sophisticated personal and estate planning for high net-worth individuals and the administration of complex estates and trusts, including the representation of trust companies on fiduciary matters. Kathryn handles intricate estate planning for both domestic and international families with assets ranging from hedge fund interests to real estate to intellectual property and artwork, utilizing a wide variety of techniques (both charitable and non-charitable in nature) to minimize taxes and achieve her clients' goals.

Kathryn's experience in international private client work is extensive. With regard to inbound matters, she regularly advises clients on pre-residency planning, creating trusts for these clients to fund prior to their US residency start date, and pinpointing opportunities to step up the basis of assets for US income tax purposes and/or provide US income tax deferral. She also specializes in cross-border planning for foreign families with US members through the use of foreign grantor trusts and domestic receptacle trusts, providing tax efficient generational wealth transfers for the US family members, while minimizing US gift and estate tax exposure for the foreign settlors. She also helps to structure global succession plans. She provides guidance concerning structuring for holding companies owned by foreign trusts after the demise of the foreign settlor and options for post-mortem tax optimization through entity elections and further instructs clients regarding UNI minimization techniques for foreign nongrantor trusts with US beneficiaries. She also counsels foreign clients on tax efficient structuring for purchasing US situs assets, taking into account relevant treaties and preparing US situs wills with qualified domestic trusts, when necessary.

With regard to outbound matters, she regularly advises clients regarding expatriation planning and the best use of their exemptions against US gift tax before their departure.

Kathryn also has an expansive background in both domestic and international business succession planning through the use of trusts, private trust companies, buy-sell agreements and shareholder agreements. Kathryn has advised clients on jurisdictional planning with respect to trusts as well. She has counseled clients on the existence of foreign estates for optimal US income tax planning and represented heirs of deceased foreign nationals in connection with the preparation and filing of 706-NAs with respect to US situs assets.

BA, Carleton College,
magna cum laude,
Phi Beta Kappa

Bar Admissions

New York

Florida

In addition, Kathryn instructs US clients regarding options for US tax compliance and represents international trust companies with regard to reporting obligations for US beneficiaries of their trusts.

Memberships

- American Bar Association
- International Bar Association
- Florida Bar Association
- New York State Bar Association
- Society of Trust and Estate Practitioners (STEP)
- American College of Trust and Estate Counsel

Advisories

- 2018 Year-End Estate Planning Advisory (November 19, 2018)
- The Tax Cuts and Jobs Act: Gift, Estate and Generation-Skipping Transfer Tax Reform (February 28, 2018)
- 2017 Year-End Estate Planning Advisory (November 20, 2017)

Articles

- Katten Team Publishes 2018 Year-End Estate Planning Series (December 4–7, 2018)
- Foreign Investment in US Real Estate: Structuring Techniques and Traps for the Unwary, *Global Tax Weekly—A Closer Look* (November 3, 2016)
- Co-author, Breaking Up is Hard To Do: Why Expatriating From the US Requires Careful Tax Planning, *Global Tax Weekly—A Closer Look* (February 4, 2016)
- Author, Smooth Move: US Tax Tips Every Top Executive Should Know Before Moving To the United States , *Mondaq.com* (September 19, 2015)
- Co-author, LatAm Clients Investing in South Florida Real Estate—The Need-To-Knows: Part 1, *Family Wealth Report* (June 2015)
- The Foreign Trust Audit™: Strategic Review of Foreign Trusts With US Beneficiaries or Settlors, *STEP Singapore Newsletter* (February 2015)
- Through the Looking Glass: Into the Land of Global Tax Transparency?, *Offshore Investment* (September 1, 2014)
- Tax Planning for International Families with US Members, *Offshore Investment* (May 2014)
- Author, Buyer Beware: US Tax Issues Hidden in Foreign Trust Inventories, *Cayman Financial Review* (January 15, 2014)
- Author, US Tax Issues Hidden in Foreign Trust Inventories, *The Bahamas Investor* (January 2014)

- Co-author, Foreigners and the Gift Tax , *Private Wealth* (July 6, 2011)
- FATCA and the Trust Industry—Pitfalls to Avoid, *IFC Review* (2014)

Speaking Engagements & Presentations

- Panelist | On-Shore Planning – Off-Shore Solutions | STEP Caribbean Conference | Nassau, Bahamas (May 12–15, 2019)
- Participant | Interactive boardroom discussions: The times, they are a-changin' | Private Client Forum Americas | Newport Coast, California (March 27–29, 2019)
- Participant | Hot topics: roundtable | IBA 24th International Private Client Conference | London (March 3–5, 2019)
- Panelist | The Latest Evolution in Tax-Efficient Investing for Sophisticated Investors, Family Offices, Wealth Advisors, Distributors and Alternative Asset Managers | New York (October 29, 2018)
- Presenter | Trust Law: Back to Basics, Advising Latin American Families in a Transparent World | Miami, Florida (June 21, 2018)
- Presenter | Tax and the Political Landscape – Implications of the tax Plan for the PPLI-PPVA Market, 2018 PPLI & VA Forum | Chicago, Illinois (June 13, 2018)
- Speaker | Old and New: Breaching the Void | Private Client Forum Americas 2018: The Ultra High Net Worth Client: From Cradle to Grave | Playa del Carmen, Mexico (February 7, 2018)
- Moderator | Comparison of U.S. Trust Jurisdictions | New York, New York (January 11, 2018)
- Panelist | Nowhere to Run, Nowhere to Hide: Protecting the Security of Your Client and Their Family | Legal Week Private Client Forum | Playa Del Carmen, Mexico (February 16, 2017)
- Lecturer | Ransom Clauses in Trust Deeds. How They Work and Practical Considerations? | International Trusts & Private Client Forum | Grand Cayman, Cayman Islands (October 24–25, 2016)
- Lecturer | PTCs: The Devil is in the Details | STEP LatAm Conference | Panama (September 30, 2016)
- Lecturer | US Transfer Tax Considerations for the International Private Client | University of Miami LL.M Class Lecture | Coral Gables, Florida (February 2016)
- Panelist | Estate Planning and Abuse of Law | ABA-IBA U.S.—Latin American Tax Planning Strategies | Miami, Florida (June 10, 2015)
- Lecturer | US Transfer Tax Considerations for the International Private Client | University of Miami LL.M Class Lecture | Coral Gables, Florida (January 2015)
- Lecturer | Wealth Planning for US and UK Beneficiaries: Does One Size Fit All? | Mourant Ozannes International Trusts & Private Client Conference 2014 | Grand Cayman, Cayman Islands (October 3, 2014)

- Lecturer | Tax and Estate Planning Issues of Multijurisdictional Cross-Border Families | Family Office Exchange Webinar (June 11, 2014)
- Lecturer | BEWARE the Width of the Tax Net: Settlement Tax Traps for Litigators | Legal Week Trust and Estates Litigation Forum 2014 | Tourrettes, Provence, France (March 13, 2014)
- Lecturer | US Transfer Tax Considerations for the International Private Client | University of Miami LL.M Class Lecture | Coral Gables, Florida (January 30, 2014)
- Lecturer, Panelist | "International Wealth Preservation: Trust Structuring", "What the Latin American Client Wants" and "An Assembly on Private Client Planning" | 20th World Offshore Convention | New York, New York (November 20–21, 2013)
- Lecturer | Foreign Trusts with U.S. Beneficiaries — Mistakes Made in Drafting and Administration and How to Avoid Them | STEP Miami Summit | Miami, Florida (Mar 31, 2013)
- Panelist | International Tax, Trusts and Immigration After the Fiscal Cliffs of 2013 | New York State Bar Association International Section Global Law Week 2013 | New York, New York (May 15, 2013)
- Lecturer | Pre-Immigration Planning | Estate Planning Council of New York City Estate Planner's Day | New York, New York (May 8, 2013)
- Lecturer | Foreign Trusts with US Beneficiaries: Best Practices for Administration | TTN Conference Miami 2013 | Miami, Florida (May 3, 2013)
- Speaker | Reporting Requirements of US Persons With Interests in Foreign Entities | Planning During Turbulent Times | New York, New York (April 26, 2012)
- Panelist | Ten U.S. Cross-Border Tax Traps to Avoid | New York State Bar Association International Section Global Law Week 2011 | New York, New York (May 11, 2011)