AMY P. JETEL

Amy Jetel focuses primarily on the design, implementation, and administration of outbound and inbound foreign trust and related business, investment, and life insurance structures, including the tax planning and compliance aspects of such structures. Ms. Jetel provides essential research and analysis for the resolution of international tax and treaty issues for the firm's clients, and assists in the support of several high net worth family offices. Ms. Jetel also practices in the areas of traditional estate and disability planning, probate and estate administration, and entity formation and governance. She has formulated and administered estate and business plans for individuals and entities with ties to Australia, the Bahamas, Canada, the Channel Islands of Jersey and Guernsey, China, Costa Rica, the Czech Republic, Dubai, France, Germany, India, the Isle of Man, Israel, Italy, Liechtenstein, Mexico, Nepal, the Netherlands, New Zealand, Oman, Panama, Portugal, Spain, Switzerland, and the United Kingdom. Ms. Jetel has written various articles on estate planning, asset protection, and international taxation and compliance, and serves as a contributing author of the four-volume treatise, *Asset Protection: Domestic and International Law and Tactics* (Thomson/West Group, updated quarterly).

Education

University of Texas School of Law (J.D., 2002)
University of Texas at Austin (B.A., English, with honors, 1998)

Professional Affiliations

Society of Trust and Estate Practitioners (STEP)
American Bar Association
- Real Property, Probate and Trust Law Section
- International Law Section
  - International Private Client Committee

State Bar of Texas
- Real Estate, Probate and Trust Law Section

Austin Bar Association
- Estate Planning and Probate Law Section

College of the State Bar of Texas
Estate Planning Council of Central Texas
Texas Rising Star (2005 through 2009), *Texas Monthly* and *Law & Politics* magazines

Books and Treatises

"Foreign Trusts," PPC's 1041 Deskbook, Thompson Reuters (updated annually)

"A Closer Look at U.S. Asset Protection Trusts," *Asset Protection Strategies Vol. II,* Ed. Alexander A. Bove, Jr. (2005)

Asset Protection: Domestic and International Law and Tactics, Thomson/West Group (four volumes, updated quarterly)

Professional Publications

"Federal Attempts to Close Offshore Tax 'Loopholes': Necessity or Nuisance?" Investments and Wealth Monitor (July/August 2009)

"What's a Fideicomiso?" Trusts and Estates (April 2009)

"Tax Haven Abuse Act – Do we Really Need It?" Steve Leimberg's Asset Protection Planning Newsletter #100, http://www.leimbergservices.com (November 19, 2008)

"When Foreign Trusts are Non-Grantor," Trusts and Estates (April 2008)

"Asset Protection in the Context of LPs and LLCs," Steve Leimberg's Asset Protection Planning Newsletter #121, http://www.leimbergservices.com (January 31, 2008)

"Foreign Reporting: Get It Right," Trusts and Estates (July 2006)

"The Alarming Potential for LLC Dissolution by a Member's Personal Creditors," Probate & Property (May/June 2006)

"Calculation of the 'Throwback Tax' for U.S. Beneficiaries of Foreign Nongrantor Trusts," Shorex's www.offshoretoday.com (April/June 2004)

"Investing in Hedge Funds Through Private Placement Life Insurance," The Journal of Investment Consulting (Winter 2003/2004)

"A Charging Order Is the Exclusive Remedy against a Partnership Interest: Fact or Fiction?" Probate & Property (November/December 2003)

Professional Presentations (Selected)

"The Tools of Domestic and International Asset Protection," Investment Management Consultants Association's Brighter Advisors Seminar (Dallas, Texas; August 2010)

"The Tools of Domestic and International Asset Protection," 2010 Morgan Stanley Smith Barney Advanced Institute (Chicago, Illinois; August 2010)

"U.S. Tax and Information and Reporting for Foreign Trust and Entity Structures," American Institute of Certified Public Accountants (Washington, D.C.; July 2010)

"The Tools of Domestic and International Asset Protection," 2010 Morgan Stanley Smith Barney Advanced Institute (Orlando, Florida; June 2010)

"The Tools of Domestic and International Asset Protection," 2010 Morgan Stanley Smith Barney Mastery Institute (Orlando, Florida; April 2010)

"The Tools of Domestic and International Asset Protection," Central Arizona Estate Planning Council (CAEPC) Meeting (Phoenix, Arizona; May 2009)

“Current Developments in Domestic and International Asset Protection Planning,” American Bar Association 2007 Joint Fall CLE Meeting (Vancouver, BC, Canada; September 2007)

“Are Business Entities a Viable Option for Personal Asset Protection?” National Business Institute, Demystifying Asset Protection Vehicles (Austin, Texas; November 2006)

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