

## *Curriculum Vitae*

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**Amy Jetel** has a multi-jurisdictional practice, focusing on the design, implementation, and administration of international trust and entity structures. She assists U.S. and non-U.S. clients with carrying out their estate planning and asset protection goals, and she is well versed in international tax and treaty issues faced by clients connected to more than one jurisdiction. She has developed a niche practice within her field, in which she helps plan around the throwback-tax regime that applies to U.S. beneficiaries of foreign non-grantor trusts. Ms. Jetel also helps non-U.S. individuals structure tax-efficient lifetime and testamentary gifts to their U.S. family members, and she assists clients in bringing unreported foreign structures into full compliance with the Internal Revenue Service. She is Board Certified in Estate Planning and Probate Law by the Texas Board of Legal Specialization and is a Fellow of the American College of Trust and Estate Counsel (ACTEC).

Ms. Jetel is a well-regarded author and speaker on estate planning, asset protection, and international taxation and compliance. She is a contributing author and update editor to the four-volume treatise, *Asset Protection: Domestic and International Law and Tactics*; her article, "Fact or Fiction? A Charging Order is the Exclusive Remedy against a Partnership Interest," was cited in the dissenting opinion of the Florida Supreme Court case *Olmstead v. F.T.C.*, 44 So. 3d 76 (Fla. 2010); and she has been quoted in *The Wall Street Journal*. Ms. Jetel is a veteran of the U.S. Navy.

### Education

The University of Texas School of Law (J.D., 2002)

The University of Texas at Austin (B.A., English, with honors, 1998)

The University of Texas at Austin McCombs School of Business (Business Foundations Certificate, with high distinction, 1998)

### Professional Affiliations and Honors

American College of Trust and Estate Counsel (ACTEC), Fellow

Society of Trust and Estate Practitioners (STEP)

- *Board Member, Texas Chapter*

Listed in The Best Lawyers in America, *Trusts and Estates* (2013 through present)

Texas Super Lawyer (2016 through present)

Texas Rising Star (2005 through 2015)

- *Texas Monthly and Law & Politics* magazines

American Bar Association

- *Real Property, Probate and Trust Law Section*
- *International Law Section, International Private Client Committee*

College of the State Bar of Texas

State Bar of Texas

- *Real Estate, Probate and Trust Law Section*

Austin Bar Association

- *Estate Planning and Probate Law Section*

## Books and Treatises

Update editor, "Chapter 11 – Asset Protection Trusts," *Guide to Uses and Taxation of Trusts*, Thompson Reuters (updated annually)

Update editor, "Chapter 12 – Foreign Trusts," *Guide to Uses and Taxation of Trusts*, Thompson Reuters (updated annually)

Update editor, "Chapter 27 – Foreign Trusts," *PPC's 1041 Deskbook*, Thompson Reuters (updated annually)

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

Contributing author, *Asset Protection Strategies Vol. I*, Second Edition, Ed. Alexander A. Bove, Jr. (2019)

Contributing author, *Asset Protection Strategies Vol. II*, Ed. Alexander A. Bove, Jr. (2005)

## Professional Publications

"Dealing with International Assets in Estate Planning," *BNA Tax Management International Journal* (August 2016)

"Inbound Estate Planning for Nonresident Aliens," *BNA Tax Management International Journal* (June 2015)

"Asset Protection Trusts... in Texas?" *Steve Leimberg's Asset Protection Planning Newsletter* #280, <http://www.leimbergerservices.com> (February 5, 2015)

"Inbound Essentials: Estate and Income Tax Planning for Nonresident Aliens," *BNA Tax Management Estates Gifts, and Trust Journal* (September 2014)

"IRS Releases Final FFI Agreement," *Trusts & Estates* (January 2014)

"Fideicomisos: Clarity at Last?" *Trusts & Estates* (November 2012)

"Foreign Investment in U.S. Real Property: Overview of Taxation and Reporting," *Probate & Property* (May/June 2012); reprinted as Best of ABA Real Property Trust & Estate Law Section. *GP Solo* (September/October 2012)

"Changes to FBAR Regs Finalized, Finally," *Steve Leimberg's Asset Protection Planning Newsletter* #169, <http://www.leimbergerservices.com> (November 19, 2008)

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

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

"Tax Haven Abuse Act – Do We Really Need It?" *Steve Leimberg's Asset Protection Planning Newsletter* #100, <http://www.leimbergerservices.com> (January 31, 2008)

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

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

"Foreign Reporting: Get It Right," *Trusts & 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 Offshore Today.com (April/June 2004)

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

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

### Professional Presentations

"Dealing with International Assets in Estate Planning," Ohio State Bar Association (Ohio Bar CLE Webinar, March 2025)

"Domestic and International Asset Protection Planning – Part I: The Planning Process," Ohio State Bar Association 12<sup>th</sup> Annual Asset Protection Institute (Columbus, Ohio; December 2024)

"Domestic and International Asset Protection Planning – Part II: Vulnerabilities and Case Studies," Ohio State Bar Association 12<sup>th</sup> Annual Asset Protection Institute (Columbus, Ohio; December 2024)

"Estate Planning in the Twilight Zone: U.S. Taxation of Nonresident Aliens," Attorneys in Tax and Probate (Houston, Texas; April 2021)

"Domestic and International Asset Protection Planning," Wealth Counsel (Austin, Texas; March 2019)

"U.S. Estate and Income Tax Planning for Nonresident Aliens," Attorneys in Tax and Probate (Houston, Texas; October 2018)

"Entities and Asset Protection – Planning Around the Issues that Congress Can't Legislate Away: Families, Creditors, and Business Partners," TexasBarCLE, 24<sup>th</sup> Annual Advanced Estate Planning Strategies course (Santa Fe, New Mexico; April 2018)

"Protecting Wealth and Reducing Taxes: Your Clients Can Have Their Cake and Eat It Too!" Financial Planning Association (Austin, Texas; November 2017)

"Domestic and International Asset Protection Planning," Corpus Christi Estate Planning Council (Corpus Christi, Texas; September 2016)

"U.S. Estate and Income Tax Planning for Nonresident Aliens," Texas Society of CPAs, 2016 Advanced Estate Planning Conference (San Antonio, Texas; August 2016)

"Dealing with International Assets in Estate Planning," TexasBarCLE, 40<sup>th</sup> Annual Intermediate Estate Planning and Probate Course (San Antonio, Texas; June 2016)

"Asset Protection Trusts in Texas? Really?" UT LAW CLE, 2015 Stanley M. Johanson Estate Planning Workshop (Austin, Texas; December 2015)

"International Estate Planning," International Tax Committee of the Tax Section of the Texas Bar, 18<sup>th</sup> Annual International Tax Symposium (Dallas and Houston, Texas; November 2015)

"Estate Planning in the Twilight Zone: U.S. Taxation of Non-Resident Aliens," The ABA Section of Taxation 2015 Midyear Meeting (Houston, Texas; January 2015)

"Domestic and International Asset Protection Planning," Houston Bar Association: Probate, Trusts & Estates Section (Houston, Texas; January 2015)

"There's No Place Like Home – Domestic Self-Settled Asset Protection Trusts and Inter Vivos QTIP Trusts: Why to Do Them and Where to Go When You Do: Tennessee, Florida, Texas," The ABA Section of Real Property, Trust & Estate Law e-CLE (December 2014)

"Inbound Essentials: Estate and Income Tax Planning for Nonresident Aliens," TexasBarCLE, 38<sup>th</sup> Annual Advanced Estate Planning & Probate Course (San Antonio, Texas; June 2014)

"Foreign Non-Grantor Trusts: Taxation, Planning, and Reporting," Society of Trusts and Estates Practitioners (STEP) (Austin, Texas; March 2014)

"Private Placement Life Insurance: Income and Estate Tax Planning for Wealthy Families," The ABA Section of Real Property, Trust & Estate Law e-CLE (February 2014)

"*Fideicomisos*, FATCA, and Voluntary Disclosures: The Current Landscape of Offshore Reporting," Sioux Falls Estate Planning Council (Sioux Falls, South Dakota; December 2013)

"FATCA, FBARs, and Foreign Assets: Reining in Offshore Tax Evasion," ALI-CLE Webinar, planning chair and faculty member (August 2013)

"Foreign Investment in U.S. Real Property: Taxation and Reporting Considerations," Strafford Publications Webinar (July 2013)

"Foreign Investment in U.S. Real Property: Tax Considerations," Strafford Publications Webinar (May 2013)

"Tax Challenges for Foreign Investors in U.S. Real Estate," Strafford Publications Webinar (October 2012)

"Current Developments in Foreign Tax and Information Reporting," Margolis, Phipps & Wright, P.C. Training Course (Houston, Texas; June 2012)

"Current Developments in Foreign Tax and Information Reporting," Austin Chapter, Texas Society of Certified Public Accountants (Austin, Texas; May 2012)

"An In-depth Look at the FBAR," First Annual Washington Society of Certified Public Accounts Pacific Tax Institute (Seattle, Washington; November 2011)

"The Tools of Domestic and International Asset Protection," Certified Private Wealth Advisor Program, sponsored by a partnership of the University of Chicago Graduate School of Business and the Investment Management Consultants Association (Chicago, Illinois; March 2011)

"The Tools of Domestic and International Asset Protection," Houston Business & Estate Planning Council Meeting (Houston, Texas; October 2011)

"The Tools of Domestic and International Asset Protection," Investment Management Consultants Association's Bright 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 Reporting for Foreign Trust and Entity Structures,” AICPA Advanced Estate Planning Conference (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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