Carl A. Merino
Counsel
Day Pitney LLP
New York, NY

Carl Merino is a tax attorney in Day Pitney's International Trusts and Estates practice, where he represents U.S. and non-U.S. families on personal and business tax matters, with a focus on cross-border tax and estate planning. Carl advises non-U.S. clients on structuring inbound investments and gifts to U.S. persons, including both U.S. and foreign trust and holding company structures. He advises U.S. clients on tax aspects of foreign investments, including GILTI and other foreign anti-deferral rules, entity classification issues and reporting requirements for foreign entities and trusts. His work encompasses pre-immigration and expatriation planning, tax issues of foreign trusts with U.S. beneficiaries and corporate structuring for foreign companies setting up U.S. operations.

Carl is co-chair of the International Estate Planning Committee of the New York State Bar Association's Trusts and Estates Law Section. He also is a frequent speaker and writer on cross-border tax and estate planning matters.

G. Warren Whitaker
Partner
Day Pitney LLP
New York, NY

G. Warren Whitaker is co-chair of Day Pitney's International Trusts and Estates practice, where he assists high net worth individuals and multinational families with complex domestic and international estate planning and related income tax, corporate and personal financial planning. Clients seek his experience with sophisticated international transactions; trust and estate issues, both domestic and international; family office needs; and trust services and fiduciary compliance.

Warren is a prolific writer and international speaker, having been published or cited nearly 80 times in various publications. He is the lead author of Private Clients Legal and Tax Planning, published by PLI in 2016, and co-authored the United States sections of Tottel's Succession Law and Bloomsbury's International Succession Laws. He has also served in a variety of leadership roles in his professional community, including serving as U.S. chair of the U.K.-based Society of Trusts and Estates Practitioners (STEP), member of the STEP Worldwide Council and chair of the Trusts and Estates Law Section of the New York State Bar Association, as well as the Section's International Estate Planning Committee and Estate Administration Committee and a former district representative. Among his honors and recognitions is selection as a fellow of the prestigious American College of Trusts and Estates Counsel (ACTEC).

Megan R. Worrell
Partner
Duane Morris LLP
New York, NY

Megan R. Worrell is the Vice Chair of the Duane Morris' Private Client Services Practice Group, and head of the group's International Practice division. She practices in the area of U.S. and international tax and wealth transfer planning, specifically assisting clients with cross-border issues to develop tax-efficient estate plans. Her work involves foreign trusts, pre-immigration and expatriation planning, planning for the purchase of U.S. property by non-U.S. persons, asset transfers, beneficiary conflicts, and compliance with federal and state estate, gift, inheritance and income tax returns. She also has extensive experience with clients who have made voluntary disclosures to the IRS, including clients disclosing overseas accounts and complying with reporting obligations for those with overseas interests.

Eric Dorsch

Eric's practice centers on the needs of domestic and international high-net-worth individuals and families, taking a holistic approach to the wide range of issues related to their assets and business interests. In essence, Eric acts as a general counsel to his clients on matters related to their tax concerns, family goals and business priorities. He is a sophisticated legal thinker and an intuitive advisor who navigates complex areas of the law and multi-layered family dynamics with equal skill and attention.

Eric relishes the problem-solving nature of his practice and enjoys engaging with especially challenging taxation and governance matters. Eric provides guidance to his clients on issues ranging from domestic and international estate planning to governance and tax optimization of family held businesses and investments. He has developed a particular expertise in expatriation planning, planning for foreign trusts, pre-immigration planning and issues related to the IRS foreign asset reporting compliance programs.

Prior to joining Kozusko Harris Duncan, Eric was an executive at the New York City Business Integrity Commission and the Civilian Complaint Review Board. Eric began his legal career as a juvenile and adult public defender.

Eric received his J.D. *magna cum laude* from New York University School of Law in 1998 and his LL.M. in Taxation, also from N.Y.U., in 2011. Eric graduated from Wesleyan University in 1992.

Direct Line: 212-405-4770
Direct Fax: 212-214-0855
E-Mail Address: edorsch@kozlaw.com

Michael W. Galligan
Partner
Phillips Nizer LLP
New York, NY

Michael W. Galligan, PhD, JD, TEP, is a Partner in the Trusts & Estates Department of the New York law firm of Phillips Nizer LLP, where he practices primarily in the areas of domestic and international estates and trusts, US and cross-border estate and income tax planning, private international law, and immigration. He advises a wide range of persons, including US and non-US individuals, beneficiaries, corporate and individual fiduciaries and their accountants, investment professionals and legal counsel.

Mr. Galligan is a graduate of Columbia University Law School [J.D., 1985), where he was an Editor of the *Columbia Law Review* and a Harlan Fiske Stone Scholar. He also holds a PhD in Religious Studies from the Yale University Graduate School and an MA in International Affairs from Columbia's School of Public and International Affairs. He is a Fellow of the American College of Trust and Estate Counsel, an Academician of the International Academy of Estate and Trust Law and a Member of STEP and of the American Immigration Lawyers Association. He served as the 2009-2010 Chair of the International Section of the New York State Bar Association and became the first Chair of the International Section to be elected as an At-Large Member of the Association's Executive Committee, on which he served from 2014 through 2018.

Sean R. Weissbart
Counsel
Morris & McVeigh LLP
New York, NY

Sean R. Weissbart is Counsel at Morris & McVeigh LLP in New York City, focusing on domestic and international estate planning, estate and trust administration, and litigated matters in the Surrogate's Court. He also advises tax-exempt organizations on matters from applications for tax exemption to avoidance of excise taxes and the unrelated business income tax. He is an Adjunct Professor of Law at both New York University School of Law, teaching Income Taxation of Trusts and Estates, and Fordham University School of Law, teaching Trusts and Estates Drafting. His articles have been featured in The ACTEC Law Journal, The Journal of Taxation, and Estate Planning. He has received the MFY Justice Award for outstanding pro bono representation and, since 2015, has been selected every year as a "Rising Star" by Super Lawyers magazine.