DAY PITNEY LLP

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VON E. SANBORN

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RELATED SERVICES

Tax
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International Trusts and Estates

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Art Law

OVERVIEW

Von Sanborn advises affluent American and international families as well as single- and multi-family offices on U.S. tax, estate planning and art law matters. He counsels clients on structuring their inbound and outbound business, real estate, passive and personal investments to minimize their overall U.S. tax burden. He also counsels individual and corporate fiduciaries on the U.S. tax consequences of trust investments and issues arising from trust administration and management. Von also provides guidance on U.S. estate and gift tax planning techniques to high and ultra-high net worth families on issues relating to all of their asset classes, and advises beneficiaries and fiduciaries of non-U.S. trusts on the U.S. tax consequences associated with foreign trust and corporate structures.

In the area of art law, Von assists clients with matters involving risk management, the formation of trusts including art assets, sales and use tax voluntary disclosures and the purchase and sale of works of art.

Von is the author of numerous publications and lectures worldwide on all aspects of his practice.

INSIGHTS

- Co-author, "IRS Releases Proposed Regulations on Qualified Opportunity Zones," *Day Pitney Advisory*, November 2, 2018
- Panelist, "Investing in Art," Family Office Investing Series, Downtown Harvard Club of Boston, Boston, MA, October 17, 2018
- Co-author, "IRS Ruling Illustrates There's An Art To Gifting Art," *Law360*, August 29, 2018
- Co-author, "IRS Confirms Continued Deductibility of Administrative Expenses for Trusts and Estates," *Day Pitney Advisory*, July 25, 2018
- Co-author, "The Art of the Gift: IRS Finds Gift of Artwork to Museums with Option to Revoke Is Still a Completed Gift," *Day Pitney Advisory*, July 18, 2018
- Co-author, "Stay Tuned: IRS Issues Warning on Reporting of Cryptocurrency Income, but Guidance Still Lacking," *Day Pitney Advisory*, July 13, 2018
- Co-author, "Connecticut Receives Federal Approval for All Qualified Opportunity Zone Nominations," *Day Pitney Advisory*, June 29, 2018
- Speaker, "Insurance as a Cross-Border Wealth Planning Tool: What, Why and How?," Advising Latin American Families in a Transparent World, Miami, FL, June 21, 2018

- Speaker, “The Art of Planning for the Collector: A Guide to Estate Planning Considerations for Art Collectors,” 2018 New York State Bar Association (NYSBA) Trusts and Estates Law Section Spring Meeting, Sea Island, GA, May 5, 2018
- Speaker, "Cross Border Wealth, Estate and Tax Planning – What You Don't Know May Surprise You," Estate and Business Planning Council of Hartford, CT, April, 26, 2018
- Co-author, “Tax Planning Opportunities for Single Family Offices,” *Private Asset Management*, March 2018
- Speaker, “As the Art World Turns: Current Trends and Considerations for Families with Art Collections,” Family Office Association Palm Beach Investment Forum, Palm Beach, FL, March 16, 2018
- Speaker, "IBA's 23rd Annual International Wealth Transfer Practice Conference," 23rd Annual International Wealth Transfer Practice Conference, International Bar Association, London, England, March 5, 2018
- Co-author, "Tax Planning Opportunities for Single Family Offices," *Day Pitney Advisory*, March 5, 2018
- Co-author, "Key Tax Considerations For High Net Worth Family Offices," *Law360*, December 11, 2017
- Speaker, "Fine Art Financing," Connecticut Bar Association, New Haven, CT, November 1, 2017
- Panelist, "2017 Delaware Trust Conference," Wilmington, DE, October 24, 2017
- Moderator, "Day Pitney Hosts Annual Palm Beach Family Office Conference," Four Seasons Resort, Palm Beach, FL, March 15, 2017
- Presenter, "Coping with PFIC & Trust Issues in Today's Environment," Bloomberg BNA, New York, NY, October 2016
- Moderator, "Interactive Round Table Discussion: Common Reporting Standards- Implications for Exit Taxation and Choice of Jurisdiction," STEP Wyoming Trust Conference, Jackson Hole, Wyoming, October 2016
- Speaker, "Structuring Your Wealth in a Transparent World," Annual International Bar Association Conference, September 2016
- Moderator, "Pre-Immigration Planning," STEP New York, September 2016
- Author, "Why the Granite State Rocks at Trust Administration Estate Planning," *Estate Planning Journal*, June 2016
- Moderator, "Collection Management: Properly Utilizing a Conservator for Acquisition and Maintenance," Zona Mako Arte Contemporanreo, Mexico City, Mexico, February 2016
- Speaker, "International Succession Planning: Some Issues for Asian Families Coming to the U.S. and Canada," Senior Estates & Trusts Practitioners' Forum, Cambridge, Ontario, Canada, October 2015
- Speaker, "Family Governance and Trusts in the United States and Europe," STEP Wyoming Trust Conference, Jackson Hole, Wyoming, September 2015
- Speaker, "U.S. Tax and Succession Planning for Chinese Business Owners and Executives," U.S. China Council, New York, April 2015
- Speaker, "Planning Strategies for the Lives & Taxes of the Mobile Working Rich," American Bar Association Tax Planning Strategies U.S. and Europe, Munich, Germany, April 2015
- Speaker, "The Future of Private Wealth Planning: Roundtable Discussion," International Bar Association, 20th Annual International Wealth Transfer Practice Conference, London, England, March 2015
- Moderator, "The Future of Wealth Structuring & Planning," 2015 DELTEC Round Table Conference, Nassau, Bahamas, January 2015
- Speaker, "Don't Fence Me In – Family Discipline vs. Individual Freedom of Family Member," International Bar Association Annual Conference, Tokyo, Japan, October 2014
- Author, "How the 'Rich Kids of Instagram' Create Poor Security Risks," *Estate Planning Journal*, April 2014

- Speaker, "Passionate Collecting, Thoughtful Ownership," Affordable Art Fair, New York, April 2014
- Speaker, "His mother was an earwig, his father was a whale: Planning for the modern family," International Bar Association, 19th Annual International Wealth Transfer Practice Conference, London, England, March 2014
- Author, "International Bar Association, Individual Tax and Private Client Committee," *International Estate Planning Guide - United States*, 2014
- Speaker, "A Squirrel and its Nuts: Squirreling profits offshore: if Apple can do it, why not me?" and "An Assembly on PCP," The 20th World Offshore Convention, New York, November 2013
- Speaker, "Family Matters: Family Governance," Estate Planning Council of New York City's Estate Planners Day, May 2013
- Author, "Global Mobility: U.S. tax considerations associated with obtaining a green card," *Trusts & Estates Magazine*, August 2012
- Author, "Charitable Cap Adjustment Clauses: Best Suited for Inter Vivos Transfers," *New York Law Journal*, April 2012

NEWS

- Featured, "Four Day Pitney Partners Named to Legal Week's Private Client Global Elite List for 2018, *Day Pitney Press Release*, July 19, 2018
- Quoted, " You, Taxes and 2018: What to Expect from the Tax Bill," *Private Asset Management*, January 16, 2018
- Featured, "Three Day Pitney Partners Named to Legal Week's Private Client Global Elite List; Rebecca Tunney Named 'One to Watch'," *Day Pitney Press Release*, June 29, 2017
- Quoted, "Advisers to the Ultra-Rich Try to Treat Art as Just Another Asset," *Bloomberg*, April 27, 2017
- Featured, "Five Questions: Von Sanborn on Art Law, Insurance and the IRS," *Connecticut Law Tribune*, April 17, 2017
- Featured, "International Tax Attorney Von E. Sanborn Joins Day Pitney, Expanding Firm's Family Office Practice and International Tax Capabilities," *Day Pitney Press Release*, February 7, 2017

EDUCATION AND CREDENTIALS

EDUCATION

- Villanova University School of Law, LL.M.
- Albany Law School, Union University, J.D.
- Boston University, B.A.

ADMISSIONS

- State of New York
- State of Connecticut
- State of New Hampshire
- Registered Foreign Lawyer in the U.K.

AFFILIATIONS

- New York State Bar Association
- American Bar Association, Section of Real Property, Probate and Trust Law
- American Bar Association, Section of Taxation
- International Fiscal Association
- International Bar Association
- Society of Trust and Estate Practitioners

RECOGNITION AND COMMUNITY

RECOGNITION

- Selected to the list of *Private Client Global Elite* by *Legal Week* (ALM Media Properties, LLC), 2017-2018
- Selected for inclusion on the Leaders List, a directory of leading professionals in the private wealth management and private client industry, by *Citywealth Magazine* (Jones Publishing Limited), 2015, 2016, 2018
- AV Preeminent rated by Martindale-Hubbell (LexisNexis)

No aspect of these advertisements have been approved by the Supreme Court of New Jersey. See Awards Methodology.

COMMUNITY

- Tom Gold Dance Foundation, Chairman

DAY PITNEY LLP

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ALEXIS S. GETTIER

COUNSEL

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RELATED SERVICES

Art Law
LGBT Planning
Trusts and Estates

OVERVIEW

Alexis Gettier assists high net-worth individuals, including same-sex married and unmarried couples, with tax and estate planning. She also counsels them on the structuring of gifts and planning for business succession. Alexis also advises families and fiduciaries in the administration of complex estates and trusts. In addition, she handles estate planning and administration for individuals with substantial art portfolios, including collectors, investors and artists.

Alexis serves on the Planned Giving Subcommittee of the Board of Trustees of Ability Beyond. Alexis lives in Darien, Connecticut, with her husband, Jake, and her two children, Ted and Eloise.

INSIGHTS

- Speaker, "The Art of Estate Planning," Art to the Avenue, BNY Mellon, Greenwich, CT, May 24, 2018
- Co-author, "“The ‘ART’ of Estate Planning: Assisted Reproductive Technology Issues to Consider,” *Bloomberg BNA’s Tax Management, Estates, Gifts and Trusts Journal,* May 10, 2018
- Speaker, "Estate Taxes II: The Marital Deduction, Credit Shelter Planning and Portability," NYU Summer Institute in Taxation, July 24, 2017
- Speaker, “Estate Administration from Start to Finish: Complex Issues in Estate Administration,” National Business Institute, May 18, 2017
- Speaker, “Avoid Art Ache: Planning & Communication, Considerations For Collections,” Bruce Museum, Greenwich, CT, November 16, 2016
- Co-author, “The Charitably Inclined Collector,” *Trusts & Estates Magazine*, August 2, 2016
- Co-author, "A Corporate Trustee and a Trust Lawyer Walk Into a Bar," *The American Law Institute*, July 5, 2016
- Co-author, "Using Family Entities for Planning With Artwork," *Trusts & Estates Magazine*, May 18, 2016
- Speaker, "Estate Planning for LGBT Families," LeGal and FSIX CLE, September 24, 2012
- Co-author, "New York Governance Principles," *Law for Change*, January 2012

EDUCATION AND CREDENTIALS

EDUCATION

- New York University, LL.M., 2009
- Temple University, J.D., *cum laude,* 2008
- Wake Forest University, B.A., 2004

ADMISSIONS

- State of Connecticut, 2011
- State of New York, 2016
- State of New Jersey, 2008
- Commonwealth of Pennsylvania, 2008

AFFILIATIONS

- Connecticut Bar Association, Estate and Probate Section, Executive Committee
- Fairfield County Bar Association
- Pennsylvania Bar Association, Probate Section, Real Property & Trusts
- Estate Planning Council of Lower Fairfield County

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- Estate Planning Council of Lower Fairfield County

Joanna Ostrem
Senior Vice President, Senior Director – Chairman's Office
Christie's

Joanna Ostrem is Senior Vice President, Senior Director in the Chairman's Office of Christie's Americas. Ms. Ostrem assists estates and private clients through auction, private sales and appraisal services. She also oversees business development with professional advisors in the legal, banking and financial communities in New York, Boston and the Northeast. Prior to her current role, Ms. Ostrem was a Senior Account Manager in the Estates, Appraisals and Valuations department at Christie's for over seven years.

Since joining Christie's, Ms. Ostrem has managed significant pieces of business, such as the sale of the collection of Mrs. Sidney F. Brody, including Picasso's painting Nude, Green Leaves and Bust, that sold for a world record price of $106.5M in 2010. More recently, Ms. Ostrem has managed both the appraisal process and the sale of property from the estates of many notable artists and their families.

Ms. Ostrem has over fourteen years of experience in the auction business. She serves as a member of the Planned Giving Advisory Council of the New York Historical Society. Prior to joining Christie's, she worked for four years at a French auction house. Ms. Ostrem graduated with honors from Bowdoin College, and has an M.A. in French from Middlebury College.

David Sleeman
Executive Director, Business Development
Winston Art Group
David brings more than 16 years of experience in the art world to Winston Art Group. Before coming to Winston Art Group, he was Senior Vice President of Business Development for nine years at a New York art advisory firm. Prior to that, he was Fine Art Specialist & Appraiser at Chubb in London, and he started his career in the Valuation, Tax & Heritage Department of Sotheby's London. He holds a Bachelor of Science with Honors in Valuation & Estate Management and has a Diploma from the Sotheby's Institute of Art. David is on the Steering Committee of Professional Affiliates for the Appraisers Association of America, and has served on the Inland Marine Underwriting Association Arts and Records Committee. He lectures extensively around the country at museums, corporations, art fairs, and to private collectors. Additionally, he has taught at the Sotheby's Institute of Art, in New York.