


Amy Hespenheide


PARTNER | SAN FRANCISCO

 AMY.HESPENHEIDE@WITHERSWORLDWIDE.COM

 +1 415 872 3223

SECRETARY KATIE GRADWOHL

 KATIE.GRADWOHL@WITHERSWORLDWIDE.COM

 +1 415 549 2466



Amy is a partner in the private client and tax team.

Her practice is focused on estate planning for high net worth clients, clients with complex family structures and/or complex assets, international and cross-jurisdictional planning and irrevocable trust and tax planning. She also manages multi-faceted trust administration and probate matters and advises clients on charitable giving, including the negotiation and drafting of gift agreements.

Amy counsels individual clients, married spouses, registered domestic partners and legally unrelated life partners as well as multiple generations of families in all aspects of estate planning, including wealth transfer, succession of digital assets, estate tax freezing techniques, generation-skipping transfer tax planning, income tax planning, charitable giving and disposition of retirement assets. She advises founders and senior executives of emerging companies on initial estate and tax planning and in advance of, during and after funding rounds, liquidity events such as an initial public offering (IPO) or sale, and/or an exit from the company.

Amy has extensive experience in designing and drafting irrevocable inter vivos trusts, including grantor retained annuity trusts, charitable split-interest trusts, irrevocable life insurance trusts, intentionally defective grantor trusts, and domestic non-grantor trusts designed to receive transfers of assets from non-resident non-citizen donors and/or foreign grantor trusts. Before earning her Master of Laws in Taxation in 2010, Amy practiced as a business litigator for ten years, with particular emphasis on trust and fiduciary litigation and real estate litigation.

Amy is recognized as one of the 2025 Best Lawyers for Trusts and Estates.

External publications

'[On the Move: Who's Made Partner in 2022?](#)' The Recorder - February 11, 2022, featured

Admissions

State of California, 1999

US Tax Court, 2009

Ninth Circuit Court of Appeals, 2002

US District Court for the Northern District of California, 2001

US District Court for the Eastern District of California, 2003

US District Court for the Central District of California, 2002

US District Court for the Southern District of California, 2003

Education

Golden Gate University School of Law, LL.M. in Taxation *with Honors*

UC Berkeley School of Law (Boalt Hall), J.D.

Wellesley College, B.A. *magna cum laude*

Languages

English

Memberships

STEP (Society of Tax and Estate Practitioners) Affiliate

State Bar of California, Trusts & Estates Section

Bar Association of San Francisco, Estate Planning, Probate and Trust Section

Key dates

Year joined: 2018

Year became partner: 2022

[View full profile online](#)