


Alistair Christopher

PARTNER | [NEW HAVEN](#) [BOSTON](#)

 ALISTAIR.CHRISTOPHER@WITHERSWORLDWIDE.COM

 +1 203 747 7761

SECRETARY CRISTIE AMATO

 CRISTIE.AMATO@WITHERSWORLDWIDE.COM

 +1 203 974 0322



Sandy is a partner in, and the Regional Division Leader of, our private client and tax team.

Alistair "Sandy" Christopher focuses his practice on international and domestic tax and estate planning. Sandy advises Non-U.S. and U.S. families on tax planning and minimization strategies, including cross-border and pre-immigration issues. Sandy's practice utilizes a variety of sophisticated techniques, such as trust decanting, foreign grantor trusts, dynasty trusts and sales to intentionally defective grantor trusts, in order to create tax-efficient, multi-generational wealth transfer structures.

Sandy has written and presented on a variety of tax and estate planning topics. He is recognized as a recommended lawyer in The Legal 500 US 2024 guide in the area of International Tax. Additionally, Sandy serves as the legislative committee co-chair for STEP New York, a leading organization for trust and estate practitioners.

Talks

- '[UK Proposed Tax Law Changes and Their Impact on US/UK Cross-Border Planning](#),' STEP New England - November 19, 2024, co-presenter
- '[Overview of Fiduciary Income Tax](#),' Connecticut Bar Association Lunch and Learn - October 16, 2024, co-presenter
- '[Ensuring Compliance with the Corporate Transparency Act](#),' Informa Wealth Management EDGE Conference - May 13, 2024, co-presenter

- '[A Connecticut State of Mind: State Fiduciary Income Tax Issues and Planning](#),' Connecticut Bar Association: Federal State Institute of New England 2023 - November 2, 2023, co-presenter
- '[Tax Elections in Estate Planning for Non-U.S. Residents: Sec. 645 Elections, Entity Classification, Risks](#),' Strafford webinar - November 4, 2020, presenter
- '[Grantor Trusts](#),' National Business Institute Seminar 'Trusts 101' - May 2019, speaker
- '[Will Strategies to Prevent Conflict and Confusion](#),' and '[Revocable Living Trust Tactics](#),' National Business Institute Seminar 'Estate Planning: Top 7 Tools to Know' - December 19, 2018, presenter
- '[Planning For a Rising Interest Rate Environment](#),' ABA Section of Real Property, Trust & Estate Law, Spring Symposia - April 2017, panelist
- '[Family Offices: An Overview](#),' Surgent's Weekly Expert Hour, Surgent Accounting & Financial Education - September 2, 2021, speaker

External publications

'[It's Not Me, It's You: Tax Considerations When Leaving the U.S.](#),' Tax Notes - December 17, 2024, co-authored

'STEP NY IRS Comment Letter Concerning Proposed Regulations Concerning Transactions with Foreign Trusts and Information Reporting on Transactions and Large Foreign Gifts,' STEP NY - July 3, 2024, co-author

'[Revocable Trusts, Irrevocable Trusts, and Changing with the Times](#),' Withers Insight article - June 27, 2024, co-author

'[Buy-Sell Agreements and Estate Tax Consequences in the US](#),' Withers Insight article - June 27, 2024, co-author

'[Supreme Court Case Could Upend Taxes on Investments. But Is It Likely?](#)' Barron's Penta - January 10, 2024, quoted

'[Supreme Court Moore Case - Conservatives Dismiss Founding Era Opinion](#),' Forbes - December 20, 2023, featured

'[How Rich Families Use Trusts That Last as Long as 1,000 Years to Save on Taxes and Benefit Future Heirs](#),' Insider - May 23, 2023, quoted

'[New Final Regs Issued on Trust/Estate Administrative Expenses](#),' WealthManagement.com - September 30, 2020, co-author

'STEP NY IRS Comment Letter,' STEP NY - July 13, 2020, co-author

'[Proposed Regs Clarify Deductibility of Estate/Trust Administrative Expenses](#),' WealthManagement.com - May 13, 2020, co-author

'[Estate Planning in a Rising Interest Rate Environment: Part II](#),' Trusts & Estates Magazine, July 2018, co-author

'[Moves and Appointments](#),' Notes, July 2019, quoted

'[Estate Planning in a Rising Interest Rate Environment: Part I](#),' Trusts & Estates Magazine, June 2018, co-author

'[IRS Blesses Decanting?](#),' Wealthmanagement.com, May 2014, co-author

'[Market Turmoil Creates Planning Opportunities](#),' Withers Bergman LLP Stop Press, February 2016, co-author

'[Where there's a Will, There's a Way](#),' Private Asset Management, May 2016, co-author

Admissions

Commonwealth of Massachusetts, 2005

State of Connecticut, 2006

State of New York, 2007

Education

Boston College Law School, magna cum laude, Order of the Coif, J.D.

Yale University, distinction B.A.

Languages

English

Memberships

New York State Bar Association

Connecticut Bar Association

American Bar Association

Society of Trust and Estate Practitioners

Key dates

Year joined: 2014

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