Reinhart

# Jennifer R. D'Amato


**Shareholder**

*CHICAGO, MILWAUKEE*

**OFFICE:**
414.298.8319

**jdamato@reinhartlaw.com**

LinkedIn:
*https://www.linkedin.com/in/jenniferdamato*


Jennifer R. D'Amato is an experienced attorney who has deep experience assisting ultra-high-net-worth clients navigate tax issues and other complexities of their closely held businesses and other assets. She is the chair of the firm's Trusts and Estates Practice, chair of Reinhart's Trust Services Group, co-chair of the Fiduciary Litigation Service Group, and was the first woman to serve on the firm's Board of Directors.

Jennifer's clients consist of closely held business owners, wealthy families and private and public charities. Her practice includes business succession planning, leveraged gift techniques, generation-skipping transfer tax issues, will, trust and tax controversy matters, fiduciary litigation and estate and trust administration. Jennifer's advanced law certification (LL.M.) in taxation gives her valuable technical knowledge that serves her clients well. She has been recognized by Worth Magazine as one of the Top 100 High Net Worth Attorneys in the United States. Over the last five years, Jennifer has been named by Best Lawyers as Milwaukee's Closely Held Business Lawyer of the Year, Milwaukee's Business Organization (including LLCs and Partnerships) Lawyer of the Year and Milwaukee's Trusts and Estate Litigation Lawyer of the Year. She has lectured as an adjunct professor at Wisconsin Law School and the University of Wisconsin-Milwaukee School of Business.

With more than three decades of legal experience, Jennifer possesses the skill and knowledge to provide high-net-worth clients with the advice needed to minimize estate taxes and leave a lasting legacy. She invests in building deep, long-term relationships with her clients and understanding their personal priorities. Clients appreciate Jennifers results-driven approach and transparency when establishing a budget and timeframe in the early stages of the working relationship, which has contributed to her reputation of exceeding client expectations. She enjoys providing peace of mind for her clients as they work together to preserve the legacy of a business and her approachable nature allows her to navigate inter-family and multiple-generational dynamics as she becomes the trusted adviser to the family.

Outside the office, Jennifer enjoys spending time with her family, running (slowly), traveling, skiing and playing with her two Labrador Retrievers.

## Education

- LL.M., with highest honors, DePaul University College of Law (Taxation)
- J.D., with honors, University of Wisconsin Law School
- B.A., Lawrence University

## Bar Admissions

Wisconsin, Illinois

## Court Admissions

- U.S. Tax Court

## Practices

- Trusts and Estates
- Tax
- Litigation

## Services

- Family-Owned Business
- Family Office Services
- International Estate Planning
- Succession Planning
- Estate, Gift and Generation-Skipping Transfer Tax Planning
- Trust Services
- Trust, Estate and Fiduciary Litigation
- Tax-Exempt Organizations
- Estate Planning
- Arizona/California/Florida/Illinois/South Dakota Law Consultations
- Charitable Contributions and Planning
- Executive Compensation
- Gift and Estate Tax Audits
- Prenuptial Agreements/Marital Agreements
- Retirement Planning/IRA Planning
- Trust and Estate Administration

## Matters

- Helping dozens of families structure business and personal assets to achieve personal and financial goals including minimizing tax liability.

- Many high-stakes fiduciary litigation matters, including will contests, trust disputes, trustee defense and family guardianship disputes.
- Recapitalizing S corporation stock in a family business with a net worth of approximately $300 million. This, and other planning, will ensure control of the appropriate family members while allowing equitable distribution of family wealth.
- Implementing family partnerships and dynasty trusts to control the distribution of a family's wealth for many future generations in a manner consistent with the senior generation's intent.
- Developing and implementing gifting programs to transfer nonvoting S corporation stock via grantor-retained annuity trusts and installment sales to intentionally "defective" trusts in order to control estate tax exposure upon the death of the senior generation.
- Working with public and private charities to help them best fulfill their charitable objectives, including preparation of fiduciary accounting and tax returns and assistance with other gift administration services.
- Trust modifications through non-judicial settlement agreements and decanting.

## Honors & Affiliations

Honors

- *Wisconsin Law Journal* "Power 30 List," Trusts and Estates (2024)
- *Best Lawyers in America*® "Lawyer of the Year", Best Lawyers (Closely Held Companies and Family Businesses Law, 2016, 2023, 2024; Litigation-Trusts & Estates, 2014, 2023, 2024; Business Organizations [including LLCs and Partnerships], 2019, 2024) Business Organizations [including LLCs and Partnerships]; Tax Law; Trusts and Estates, 2024)
- *Chambers*' High Net Worth recognition as a leader in her field for Private Wealth Law in Wisconsin (currently one of only six Wisconsin lawyers in Band 1) since the inception of the list in 2017
- *Worth Magazine* recognition as one of the Top 100 Attorneys in the country "combining exceptional legal expertise with outstanding interpersonal skills and great tact"
- *Best Lawyers in America* (Business Organizations, including LLCs and Partnerships; Closely Held Companies and Family Business Law; Litigation-Trusts and Estates; Tax Law; Trusts and Estates Law) 2007 – present
- Wisconsin Super Lawyers (2006 – present; Closely Held Business, Estate Planning and Probate, Estate and Trust Litigation)
- *Best Lawyers* 2018 "Women in the Law"

- *Wisconsin Law Journal* "2016 Leader in the Law"
- *Wisconsin Law Journal* "2010 Woman in the Law"
- Fellow, The American College of Trust and Estate Counsel (ACTEC)
- Martindale-Hubbell AV® Preeminent Peer Review Rated

Affiliations

- Adjunct Professor University of Wisconsin Law School
- Adjunct Professor University of Wisconsin-Milwaukee MST Program
- Wisconsin Uniform Trust Code Committee Member
- Children's Hospital Planned Advisory Board
- American College of Trust and Estate Counsel (Business Succession Planning Committee)
- Chicago Bar Association
- State Bar of Illinois
- Milwaukee Bar Association (former chair of the Estate and Trust Section)
- State Bar of Wisconsin
- Milwaukee Midwinter Estate Planning Clinic
- Milwaukee Estate Planning Association

## Presentations

Jennifer has presented to the following organizations:

- Continuing Legal Education of Wisconsin
- State Bar of Wisconsin
- Wisconsin Institute of Certified Public Accountants
- University of Wisconsin-Madison Extension
- National Business Institute (Chicago, Illinois)

- Milwaukee Bar Association
- Milwaukee Estate Planning Council
- Milwaukee Midwinter Estate Planning Clinic
- Milwaukee Tax Club
- Lorman Educational Seminars
- Colorado Foundations Roundtable
- CPA Law Forum

## Presentations

- *Protecting Your Legacy Via Prenuptial Agreements and Trusts* (published by Blue Magazine)
- *Navigating Family Business Trouble* (published by Blue Magazine)
- *Legacy Planning Starts Now: The 6 Steps You Should Take to Preserve and Transition Family Wealth Created By Your Business* (published by Blue Magazine)
- *Get to Know Attorney Jennifer D'Amato* (published by Blue Magazine)
- *Death and Dysfunction: Abusing Fiduciary Relationships* (published by Milwaukee Business Journal)
- *Tax Increases May Bring Rough Waters for Wealth Planning* (published by Blue Magazine)
- *Succession Planning: The New Administration Change in 2021 May Usher in Changes in Estate and Gift Taxes* (published by MKE Lifestyle Magazine)
- *Wisconsin Probate System: Forms and Procedures Handbook*, co-author (published by the State Bar of Wisconsin)