

Table of contents

Introduction _____ 7

Todd D Mayo
Wealth structuring strategist

**Part I. Design and operation
of private trust companies**

Considerations when _____ 11
**forming a private trust
company**

Todd D Mayo
Wealth structuring strategist

Ownership and _____ 33
governance structures

Vanessa Schrum
Appleby (Bermuda) Limited
Kathryn von Matthiessen
Katten Muchin Rosenman LLP

Coordinating with _____ 45
the family office

Sara Schroter
Michelle L Wolfe
Meritus Trust Company Limited

Facilitating essential _____ 67
**communication with
family members**

Babetta von Albertini
Institute for Family Governance

Helping hands: utilising _____ 89
service providers

Ryan M Harding
Garden Trust Company
Jonathan W Motto
McDermott Will & Emery LLP

Internal controls _____ 109
Elise J McGee
McDermott Will & Emery LLP

Beneficial ownership _____ 123
**registers: the balance between
transparency and privacy**

Paolo Panico
Private Trustees SA
Teton Trust Company LLC

US tax and regulatory _____ 143
considerations

Oswaldo Garcia
JP Morgan Private Bank
Sasha Grinberg
Cadwalader, Wickersham
& Taft LLP
Dorothy Mehta
Fried, Frank, Harris, Shriver
& Jacobson LLP
William S Schaaf
Cadwalader, Wickersham
& Taft LLP

Disputes involving _____ 171

private trust companies

Nicholas Holland

Joseph J Viviano

McDermott Will & Emery LLP

Part II. Non-US jurisdictions

Bermuda _____ 191

Ashley Fife

Keith Robinson

Carey Olsen Bermuda Limited

British Virgin Islands _____ 201

Fraser Allister

Andrew Miller

Bedell Cristin

Cayman Islands _____ 211

Fraser Allister

Andrew Miller

Bedell Cristin

Guernsey _____ 221

Joanna Caen

Natasha Kapp

Carey Olsen (Guernsey) LLP

Hong Kong _____ 231

Patricia Woo

Squire Patton Boggs

Jersey _____ 241

Robert Dobbyn

Carey Olsen Jersey LLP

Sevyn Kalsi

Bedell Cristin Jersey Partnership

Part III. US jurisdictions

Florida _____ 255

Christopher W Boyett

Nichole D Scott

John L Stansbury

Holland & Knight

Nevada _____ 267

Thomas M Cota

Jason Nomsen

Matthew Tobin

SDTC Services of Nevada LLC

New Hampshire _____ 281

Steven M Burke

Patrick O Collins

McLane Middleton

Todd D Mayo

Wealth structuring strategist

South Dakota _____ 325

James Paladino

South Dakota Planning Company

Matthew Tobin

South Dakota Trust Company LLC

Tennessee _____ 343

John M Bunge

Aaron B Flinn

Jill C Mastroianni

Holland & Knight (formerly with

Waller Lansden Dortch & Davis)

Wyoming _____ 355

Christopher M Reimer

Amy M Staehr

Long Reimer Winegar LLP

About the authors _____ 365

About Globe Law _____ 379
and Business