

**Christopher K. Braun, MBA, JD, LLM***Partner***248 368 8887****christopher.braun@bakertilly.com**

Christopher Braun, Partner at Baker Tilly Virchow Krause, LLP, joined the firm in 2006. He specializes in domestic and international estate, trust, and expatriate planning. Before joining Baker Tilly, Christopher worked for two CPA firms in New York, including a national firm, where he focused on intergenerational wealth transfer planning and strategy implementation and planned giving. While in New York, he also served as the head of a family office for eight years serving as the general counsel to a closely-held business employing 30,000 persons in 18 states with annual revenues exceeding \$500,000,000. Christopher was also a tenured Assistant Professor of Accounting and Taxation for six years at one of the Pennsylvania State System of Higher Education universities.

Christopher's practice consists of an active fiduciary management practice and coordination of substantial investment and life insurance portfolios with external brokers for high wealth families. He also handles ongoing, significant, and material estate and trust tax planning and tax minimization services offered to closely held businesses including the implementation of numerous and significant complex inter vivos and testamentary trusts, wills, and charitable foundations and planned giving strategies.

Specific experience

- > Charitable planning for high wealth families through the creation of foundations, split-interest trusts such as charitable remainder trusts ("CRTs") and charitable lead annuity trusts ("CLATs"), the use of pooled funds and charitable annuities, life insurance based planned giving strategies, and direct giving programs.
- > Inbound foreign trusts, outbound foreign trusts, and migration of trusts including offshore trust settlement and tax and restructuring analysis and asset protection.
- > U.S. and foreign dual jurisdictional transfer tax, death tax, and inheritance tax planning for foreign nationals investing/residing in U.S. and U.S. nationals living abroad.

Christopher K. Braun, page 2

Specific experience (cont.)

- > U.S. domestic estate planning strategies such as grantor retained annuity trusts (“GRATs”), FLPs, ILITs, and sales to intentionally defective grantor trusts (“IDGTs”).

Industry involvement

- > Bar Member: Indiana Supreme Court, United States Tax Court, United States Claims Court, 7th Circuit United States Court of Appeals, Northern and Southern United States District Courts of Indiana
- > Regular contributor to Journal of Retirement Planning through column entitled “Asset Protection and Foreign Estate Planning.”

Education

Indiana University - Bloomington
Bachelor of Arts in History, *Cum Laude*
Masters in Business Administration

Indiana University School of Law - Indianapolis
Doctor of Jurisprudence, *Cum Laude*

Washington University School of Law in St. Louis
LL. M. Taxation