



Jennifer Gayle

Curriculum Vitae

Jen Gayle's practice focuses on the federal income, estate, and gift tax implications for clients utilizing complex estate planning, trust, and business strategies across multiple jurisdictions. This includes advice concerning complex inbound and outbound trusts, multinational business structures utilizing pass-through entities (such as S-corporations, and partnerships), and taxable entities (such as foreign and domestic corporations). Jen also counsels high net worth individuals in the design, implementation, and maintenance of traditional and sophisticated trust and estate plans, asset protection strategies, and life insurance structures.

Education

Georgetown University Law Center (J.D., 2017)

- *American Criminal Law Review, Editor*
- *Georgetown Law Scholarship, Merit*

University of Kentucky

- *Ph.D. Candidate, Clinical Neuropsychology*
- *Kentucky Opportunity Fellowship*

Louisiana State University Honors College (B.S., Psychology, Pre-medicine, 2012)

- *Thesis: "Do Stimulant Medications for Attention-Deficit/Hyperactivity Disorder (ADHD) Affect Memory of Emotional Stimuli?"*

Professional Publications (Selected)

"Brave New Taxing Right: OECD Releases Pillar One Consultation Document." October 10, 2019. Available at <https://www.millerchevalier.com/publication/brave-new-taxing-right-oecd-releases-pillar-one-consultation-document>.

"Treasury Releases New Regulations Providing Guidance Under GILTI and Participation Exemption." June 24, 2019. Available at <https://www.millerchevalier.com/publication/treasury-releases-new-regulations-providing-guidance-under-gilti-and-participation>.

"Proposed Regulations Provide Guidance on FDII and GILTI Deductions." March 7, 2019. Available at <https://www.millerchevalier.com/publication/proposed-regulations-provide-guidance-fdii-and-gilti-deductions>.

"Proposed Regulations Extend Section 163(j) to CFCs." November 11, 2018. Available at <https://www.millerchevalier.com/publication/proposed-regulations-extend-section-163j-cfcs>.

Maul, J., Advokat, C. (2013). Stimulant Medications for Attention-Deficit/Hyperactivity Disorder (ADHD) Improve Memory of Emotional Stimuli in ADHD-Diagnosed College Students. *Pharmacology, Biochemistry, and Behavior*, 105, 58-62.

Contact Information

email jgayle@gbgrlaw.com
direct phone 512.767.7128
fax 512.767.7101