



Royelle M. Kashiwahara

Partner

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Royelle M. Kashiwahara focuses on helping high-net-worth individuals, business owners and families protect wealth, implement business succession plans and preserve family legacies across generations. She advises clients on the design and implementation of complex trust arrangements—including grantor retained annuity trusts (GRATs), qualified personal residence trusts (QPRTs) and long-term dynasty trusts—as well as multi-state and international structures tailored to each client’s goals and tax profile.

UHNW Estate & Wealth Planning

Royelle focuses on UHNW estate and wealth planning for individuals, families and business owners, with an emphasis on the design and implementation of sophisticated trust structures, including GRATs, QPRTs, dynasty trusts and other irrevocable arrangements. She regularly advises on advanced wealth transfer strategies, such as discounted transfers to irrevocable trusts, preferred partnership planning and sales and gifts of closely held business interests. She also integrates life insurance and liquidity planning, including irrevocable life insurance trusts and private placement life insurance, and counsels clients on charitable planning through charitable trusts and private foundations.

Corporate Structuring & Business Succession

In the corporate structuring and business succession space, Royelle advises owners of closely held and family-owned companies on succession strategies that align with their estate, tax and governance objectives. Her work includes structuring and funding trusts and business entities across multiple jurisdictions in connection with long-term transition plans.

Comprehensive U.S. & Global Tax Strategy

Royelle develops comprehensive U.S. and global tax strategies for multi-jurisdictional families, trusts and business structures, taking into account income, transfer and international tax considerations. She frequently advises on planning to minimize state income taxation of trusts and related structures while remaining aligned with clients' broader planning goals.

Family Offices Structuring

In the family office context, Royelle assists multi-generational families with the structuring and governance of family office platforms. She helps integrate trusts, entities, insurance arrangements and charitable vehicles within those platforms to support long-term stewardship and family governance objectives.

Captive Insurance Structuring & Execution

Royelle also advises on captive insurance structuring and execution as part of broader estate, tax and risk-management planning. She works with clients to coordinate captives with existing wealth transfer, business and family office structures so that the arrangements are cohesive and sustainable.

Integrated Advisory Role

Serving in an integrated advisory role, Royelle collaborates closely with clients' family offices, investment advisers, accountants and other professional advisers to implement cohesive strategies. She often coordinates across disciplines and jurisdictions to ensure that estate, tax, corporate, insurance and charitable planning are aligned and effectively executed.

Practices

- Trust and Estate Planning
- Estate and Gift Tax Planning
- Business Succession Planning
- Corporate Structuring and Tax Strategy
- Tax Planning and Strategy
- Life Insurance Structuring & Planning
- Family Office Services
- Captive Insurance Planning
- Private Wealth
- International Private Wealth
- Charitable Planning, Philanthropy and Nonprofit Organizations

Industries

- UHNW Individuals
- Private Client Services
- Captive Insurance
- Life Insurance
- Family Offices & Multi-Generational Families
- Closely Held & Family-Owned Businesses
- Nonprofits, Private Foundations & Charitable Organizations

Education

- L.L.M., Taxation, with honors, Northwestern University School of Law
- J.D., Washington University School of Law
- M.B.A., John M. Olin School of Business, Washington University, Accounting concentration
- B.A., Washington University in St. Louis, Economics, cum laude

Bar Admissions

- State of Illinois
- State of Missouri