

March 17, 2026

Navigating U.S. Tax Planning for Non-U.S. Individuals with Assets and Trusts

Dina Kapur Sanna, Carl Merino and Sarah Jacobson co-authored a 2026 update to the white paper, entitled "[U.S. Tax Planning for Non-U.S. Persons, Assets and Trusts - An Introductory Outline](#)." The piece serves as a general guide to the rules that apply in estate and tax planning for non-U.S. persons and trusts.

[Click here to download the 2026 update to the white paper.](#)

Authors



Dina Kapur Sanna
Partner

New York, NY | (212) 297-2455
dksanna@daypitney.com



Carl A. Merino
Partner

New York, NY | (212) 297-5829
cmerino@daypitney.com



Sarah B. Jacobson
Partner

Miami, FL | (305) 373-4024
sjacobson@daypitney.com