

October 22, 2021

## Pre-Residency Planning for Your Client's Trust

Individual Clients Attorneys Carl A. Merino, Dina Kapur Sanna and Sarah B. Jacobson co-authored an article for Trusts & Estates Magazine titled, "Pre-Residency Planning for Your Client's Trust." The article discusses how trust domestication has become increasingly common for global family trust structures and whenever U.S. beneficiaries or U.S. settlors are in the mix, trust domestication can be critical to avoiding punitive tax rules and compliance headaches.

[Read the full article here.](#)

### Authors



**Carl A. Merino**  
Partner

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



**Dina Kapur Sanna**  
Partner

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



**Sarah B. Jacobson**  
Partner

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