# Lauren Assayag

## Associate

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## Overview

Lauren advises ultra-high-net-worth individuals and families on international tax, gift, and estate planning matters. She also assists companies with complex cross-border planning, restructuring, and reorganizations.

Her practice includes structuring non-U.S. clients' inbound investments in U.S. real estate and advising on information reporting, Foreign Investment in Real Property Tax Act (FIRPTA) compliance, withholding tax, treaty application, and planning for non-U.S. companies doing business in the U.S. She also advises non-U.S. individuals on international transactions and pre-immigration planning, and implements foreign grantor and non-grantor trusts with U.S. beneficiaries.

Lauren advises U.S. individuals and entities and U.S. territorial residents on structuring non-U.S. operations, the application of anti-deferral regimes, including the Controlled Foreign Corporation (CFC) and Passive Foreign Investment Company (PFIC) rules, portfolio debt planning, voluntary disclosures, and reporting requirements for clients with non-U.S. investments. She also assists clients with multijurisdictional succession planning, international and domestic trust planning, and estate and trust structures.

## Practices & Industries

**Family Office**

**International Tax**

**International Trust & Estates**

**Private Client**

**Tax**

**Trust & Estates**

## Education and Credentials

### Education

University of Miami School of Law, LL.M., Taxation, 2025

University of Miami School of Law, J.D., *Magna Cum Laude*, *Order of the Coif*, 2023

McGill University, B.Com, Accounting, *Distinction*, 2018

Dawson College, DEC., Business, *Dean's List*, 2015

### Admissions

State of Florida

U.S. District Court, Southern District of Florida

### Affiliations

Florida Bar Association, Tax Section

American Bar Association, Tax Section

Greater Miami Tax Institute

Society of Trust and Estate Practitioners (STEP)

Jewish Bar Association of Broward County

### Languages

French

Spanish

## In The Media

July 1, 2026, On the Move
Florida Bar News, July 1, 2026

"CFC and PFICs: Overview of the Post-OBBBA Landscape," University of Miami School of Law
March 18, 2026