

Sarah B. Jacobson

Partner

Miami, FL | (305) 373-4024

sjacobson@daypitney.com

Overview

Sarah Jacobson represents high net worth individuals and families in tax, estate planning and trust matters. Her practice is dedicated to assisting global families with some U.S. connection, including foreign families with U.S. beneficiaries and foreign individuals making U.S. investments. Sarah devises creative strategies to facilitate tax-efficient wealth transfers among U.S. and foreign clients for their wealth worldwide. She has significant experience dealing with complex, international trust issues and routinely provides advice to U.S. beneficiaries and foreign fiduciaries on the related U.S. tax and compliance implications.

Sarah also assists foreign clients with respect to their inbound investments in U.S. real estate. She regularly implements foreign grantor trust structures, provides advice on foreign nongrantor trusts with U.S. beneficiaries, including those with significant undistributed net income (UNI) and passive foreign investment company (PFIC) issues, and assists with tax advantageous restructuring through trust domestication, migration and decanting. She has represented family offices and assisted clients with establishing private trust companies. She also advises clients with pre-residency planning before they relocate to the United States and U.S. clients with planning in advance of expatriation.

Firm Leadership:

- Co-Leader, LATAM Practice

Practices & Industries

Family Office

International Trust & Estates

LATAM

Private Client

Tax

Trust & Estates

Education and Credentials

Education

University of Miami School of Law, LL.M., 2011

University of Miami School of Law, J.D., 2008

Florida State University, B.S., *summa cum laude,* 2005

Admissions

State of Florida

Affiliations

DAY PITNEY LLP

Florida State Bar Association, Tax Section

Society of Trust and Estate Practitioners (STEP), Vice Chair, 2026-2027

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

Recognitions

Recognized as "Lawyer or Legal Counsel (Individual)" for Miami, Family Wealth Report (FWR) Miami, Latin America, and Caribbean Awards, 2025

Chosen for inclusion in the *Chambers HNW Guide* (Chambers & Partners) of recognized practitioners for Private Wealth in Florida, 2025-2026

Selected to the list of Florida *Super Lawyers*® Rising Stars, Tax, 2020

Insights

Navigating U.S. Tax Planning for Non-U.S. Individuals with Assets and Trusts
March 17, 2026

Delivering Excellence Across Generations and Borders
Acclaim Magazine, February 13, 2025

Driven by Purpose, Day Pitney
November 6, 2024

U.S. Tax Planning for Non-U.S. Persons, Assets and Trusts - An Introductory Outline
September 18, 2024

Generations Spring/Summer 2023 - A Perfect Pairing: High Net Worth Families and Private Trust Companies
June 29, 2023

Are You Required to Participate in Bureau of Economic Analysis' Benchmark Survey?
May 1, 2023

Generations Winter 2023 - A Roundtable on Possibility of Recession
March 10, 2023

Generations Winter 2022 - Inflation Roundtable
March 15, 2022

Pre-Residency Planning for Your Client's Trust
October 22, 2021

IRS Provides Limited Relief to Cross-Border Taxpayers Stranded by COVID-19
April 28, 2020

COVID-19 Impact on Tax Filings in Florida
April 28, 2020

COVID-19 Impact on Tax Filings in Florida
April 2, 2020

Summary of Certain Tax Relief Available in COVID-19 CARES Act
March 31, 2020

News

Day Pitney Continues Strong Performance in Chambers High Net Worth 2026 with 23 Attorney Rankings
Day Pitney Press Release, July 23, 2026

Day Pitney Earns Prominent Recognition in 2026 Legal 500 US Private Client Guide
Day Pitney Press Release, April 23, 2026

Day Pitney's Chambers High Net Worth Recognition Climbs to 22 Attorneys in 2025 Edition
July 24, 2025

Day Pitney Secures Three Awards at the 2025 Family Wealth Report Miami, Latin America, and Caribbean Awards
Day Pitney Press Release, January 17, 2025

Sarah Jacobson Joins the STEP Miami Board of Directors starting in January 2025
Day Pitney Press Release, December 12, 2024

Day Pitney Secures Solutions for International Americans Award at the Family Wealth Report Awards 2024
May 6, 2024

2022 Promoted Partners
February 1, 2022

Sarah B. Jacobson
January 4, 2022

Day Pitney Elects Its Largest Class of New Partners
January 4, 2022

In The Media

Cross-Border Wealth Planning: Protecting Assets & Navigating Global Tax | Sarah Jacobson, Day Pitney
On Pointe Podcast, April 30, 2026

Day Pitney Family Office Forum 2026
April 28, 2026

"Mastering Trust Distributions: Complex Planning and Compliance Challenges When Beneficiaries are on the Move", BARBRI
November 5, 2025

Here, There and Everywhere: Planning Insights for the Modern Global Family
April 29, 2025

Day Pitney Family Office Forum 2025
April 29, 2025

Neither Here Nor There: Foreign Trusts and the Multinational Family
January 10, 2025

"International Trust and Estate Planning: Key Issues Under Current U.S. Tax Law, Trust Structures, Reporting Webinar," Strafford
July 2, 2024

"Global Wealth Planning," 16th Annual U.S. and Latin America Tax Practice Trends Conference
June 12, 2024

Using Foreign Partnerships to Hold U.S. Situs Assets, Interplay with 663(b) and FAI Planning
19th Annual International Estate Planning Institute, March 14, 2024

"18th Annual International Estate Planning Institute," New York State Bar Association and STEP NY
March 30, 2023

"Modern Structuring – Use of Alternative Vehicles," STEP Cayman Conference
January 20, 2023

"Protectors: Current Issues," STEP Bermuda Conference
November 1-3, 2022

"Will the U.S. Continue to be a Jurisdiction of Choice for Latin American Families After the U.S. Corporate Transparency Act and Continued U.S. Cooperation?" Step LATAM
September 22, 2022

"Welcome to Miami, Bienvenidos a Miami!" Step Miami Summit
May 13, 2022

On the Move
Florida Bar News, February 1, 2022

Day Pitney's 2022 Newly Promoted Partners Featured in BBA's Law Firm Newsletter
Boston Bar Association Law Firm Newsletter, January 13, 2022

People On The Move: Career Changes in Real Estate, Law, Hospitality and More
January 10, 2022

The Present Situation: A Roadmap for Foreign Parents Making Gifts to Children in the US
STEP Journal, August 1, 2017

Breaking Up Is Hard To Do: Why Expatriating from the US Requires Careful Tax Planning
Global Tax Weekly, February 16, 2020

Tax Benefits for US Citizens & Companies
2016

A Pre-Residency Planning Guide to US Taxation for LatAm Clients Moving to Miami
Family Wealth Report, August 1, 2015

Smooth Move: US Tax Tips Every Top Executive Should Know Before Moving to the US
Global Tax Weekly, June 1, 2015

LatAm Clients Investing In South Florida Real Estate: The Need-to-Knows
Family Wealth Report, June 1, 2015