March 25, 2026

Day Pitney New York Partner Carl Merino Elected as an ACTEC Fellow

Day Pitney LLP is proud to announce that New York Partner Carl A. Merino has been elected as a Fellow of The American College of Trust and Estate Counsel (ACTEC), one of the most prestigious honors in the trusts and estates field. With his election, the firm now has 17 attorneys among this distinguished group, recognized for their exceptional service, scholarship, and commitment to the profession. His election was confirmed by ACTEC's Board of Regents at the 2026 Annual Meeting in March.

ACTEC is a national, nonprofit association of approximately 2,400 lawyers and law professors from throughout the United States and abroad. ACTEC members (Fellows) are peer-elected on the basis of professional reputation and expertise in the preparation of wills and trusts, estate planning, probate, trust administration, and related practice areas. The College's mission includes the improvement and reform of probate, trust, and tax laws and procedures and professional practice standards. ACTEC frequently offers technical comments with regard to legislation and regulations but does not take positions on matters of policy or political objectives. For more information on the organization, click here.

Merino represents multinational families and companies on a wide range of personal and business tax matters, with a focus on cross-border income and estate tax planning. He advises non-U.S. family offices, trusts, and individuals on structuring inbound U.S. investments and works with foreign companies setting up U.S. operations. He advises U.S. clients on various tax aspects of foreign investments and inherited foreign structures, including utilization of foreign tax credits, use of tax treaties, entity classification issues, application of the controlled foreign corporation (“CFC”) and passive foreign investment company (“PFIC”) rules, and coordination of the CFC and PFIC rules with subchapter J for U.S. beneficiaries of foreign trusts. His work also encompasses pre-immigration and expatriation tax planning.

He has been recognized in *Best Lawyers*® for Trusts and Estates from 2023–2026 (click here for Best Lawyers methodology) and in the *Chambers High Net Worth Guide* (click here for Chambers HNW methodology) from 2021–2025 as a leading lawyer for wealthy individuals and families in New York. Merino is a member of the Society of Trust and Estate Practitioners (STEP) and serves on the Steering Committee of the Cambridge International Wealth Advisors Forum 2.0, as well as the International Practice Committee of the Editorial Advisory Board of Trusts & Estates Magazine.

Merino earned an LL.M. in Taxation from New York University School of Law, a J.D. from the University of California, Berkeley School of Law, and a B.A., *summa cum laude*, from American Jewish University. He is admitted to practice in New York.

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

Key Contacts



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