

Practices & Industries

International Trust & Estates

Overview

Day Pitney attorneys in the International Trusts and Estates practice group are members of the Private Client department and focus on planning for U.S. citizens who reside in or have assets abroad; non-U.S. citizens who reside in, are moving to or want to invest in the United States; and multinational families with assets and/or family members in more than one country, including the United States. Our lawyers strive to combine the highest level of cross-border tax planning with careful attention to non-tax issues.

With extensive experience spanning several different sectors, our team is uniquely suited to assist global families with understanding and navigating the complexities of the ever-changing U.S. tax and compliance environment. To accomplish these objectives, our international trusts and estates attorneys assist in:

- Structuring the ownership of worldwide assets of multinational families, using trusts, corporations, limited liability companies and other entities based offshore as well as in U.S. jurisdictions.
- Pre-immigration tax planning for non-U.S. persons preparing to move to the United States.
- U.S. estate planning for non-U.S. citizens residing in the United States, including preparing qualified domestic trusts and multinational wills to dispose of foreign assets.
- Advising U.S. beneficiaries and trustees of foreign trusts on the creation, administration and domestication of foreign trust structures.
- Pre-expatriation tax planning for clients who wish to renounce their U.S. citizenship or surrender their U.S. green card.
- Advising foreign clients on investing in U.S. real estate, business ventures and financial assets.
- Advising families on long-term governance and planning.
- Consulting regarding the creation and operation of family offices and private trust companies.
- Advising clients on compliance with U.S. tax laws and on the most advantageous method of voluntary disclosure if they have not previously been compliant.

Through our wide network, we regularly are able to bring in lawyers around the world with whom we work closely in such areas as foreign trusts and taxation, real estate, corporate, immigration law, and litigation.