



## Carl Merino

*Partner*

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### OVERVIEW

Carl Merino represents U.S. and non-U.S. families and companies on a wide range of personal and business tax matters, including cross-border income and estate tax planning, corporate and partnership tax issues, S corporations and income taxation of trusts and estates.

Carl works extensively in the international tax arena. He advises non-U.S. clients on structuring inbound investments to minimize federal and state income and estate tax exposure. He advises U.S. clients on tax aspects of foreign investments, including anti-deferral rules, entity classification issues and reporting requirements for foreign entities and trusts. His work in this area also encompasses pre-immigration and expatriation planning, tax issues of foreign trusts with U.S. beneficiaries, cross-border compensation and employment tax issues and corporate structuring for foreign companies setting up U.S. operations.

Carl is recognized as a leading complex international tax planning attorney by *Chambers HNW\** (Chambers & Partners). In the 2022 edition of *Chambers HNW*, a source stated that Carl Merino is, “a very impressive lawyer. He is very intellectual and has great in-depth technical knowledge on international tax and trust planning.” One interviewee noted, “I think Carl is exceptional at what he does. Carl is just incredibly intelligent, incredibly diligent and super hard-working. He is pretty much always available and he's a real star in the market.”

Carl is co-chair of the International Estate Planning Committee of the New York State Bar Association's Trusts and Estates Law Section. He frequently publishes articles on various aspects of cross-border tax planning.

*\* No aspect of these advertisements has been approved by the highest court of any state. See [Awards Methodology](#).*

## SERVICES

TAX

INTERNATIONAL TRUSTS AND ESTATES

FAMILY OFFICE

TRUSTS AND ESTATES

PRIVATE CLIENT

## INDUSTRIES

TAX-EXEMPT ORGANIZATIONS AND CHARITABLE GIVING

## INSIGHTS

**U.S. TAX PLANNING FOR NON-U.S. PERSONS, ASSETS AND TRUSTS - AN INTRODUCTORY OUTLINE**

Co-author, September 21, 2022, *Day Pitney White Paper*

**"17TH INTERNATIONAL ESTATE PLANNING INSTITUTE," INTERNATIONAL SECTION, TRUSTS & ESTATES LAW SECTION, NEW YORK STATE BAR ASSOCIATION AND STEP-NY**  
Speaker, March 31, 2022, "17th International Estate Planning Institute," hosted by the International Section, Trusts & Estates Law Section of the New York State Bar Association and STEP-NY

**U.S. TAX PLANNING FOR NON-U.S. PERSONS, ASSETS AND TRUSTS - AN INTRODUCTORY OUTLINE**

Co-author, August 12, 2021, *Day Pitney White Paper*

**PRE-RESIDENCY PLANNING FOR YOUR CLIENT'S TRUST**

Co-author, October 22, 2021, *Trusts & Estates Magazine*

**"LITTLE-KNOWN WRINKLES IN FOREIGN TRUSTS – SKILLS TO AVOID PITFALLS IN PRACTICE," 16TH ANNUAL INTERNATIONAL ESTATE PLANNING INSTITUTE: PART 2**

Speaker, March 18, 2021

## NEWS

**CHAMBERS HIGH NET WORTH RECOGNIZES 20 DAY PITNEY ATTORNEYS FOR PRIVATE WEALTH LAW**

Featured, July 22, 2022, *Day Pitney Press Release*

## **DAY PITNEY REPRESENTS GENEVA-BASED CRESCENDO CAPITAL IN FORMING CAYMAN ISLANDS REAL ESTATE CO-INVESTMENT FUND**

Mentioned, November 29, 2021, *Day Pitney Press Release*

## **CHAMBERS HIGH NET WORTH RECOGNIZES 20 ATTORNEYS FOR PRIVATE WEALTH LAW**

Featured, July 26, 2021, *Day Pitney Press Release*

## **DAY PITNEY PROMOTES FIVE NEW PARTNERS**

Featured, January 2, 2020, *Day Pitney Press Release*

## **2020 PROMOTED PARTNERS**

Featured, January 24, 2020, *Day Pitney Announcement*

## **EDUCATION AND CREDENTIALS**

### **EDUCATION**

New York University School of Law, LL.M. in Taxation, TEST

University of California, Berkeley School of Law (Boalt Hall), J.D., TEST

American Jewish University, B.A., TEST

### **ADMISSIONS**

State of New York

### **AFFILIATIONS**

Trusts & Estates magazine

Society of Trust and Estate Practitioners (STEP)

Steering Committee

New York State Bar Association

New York State Bar Association

## **RECOGNITION AND COMMUNITY**

### **RECOGNITION**

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Trusts and Estates, 2023

Chosen for inclusion in *Chambers HNW Guide* (Chambers & Partners) as a leading lawyer for

wealthy individuals and families in New York, 2021-2022

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