DAY PITNEY LLP

Services & Industries

International Trusts and 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.

RECOGNITION*

Named "Law Firm of the Year," in the "Best Law Firms" Trusts and Estates Law category by *U.S. News & World Report* and *Best Lawyers*®, 2021

Named a Finalist for "Legal Team of the Year," by *Family Wealth Report*, 2021

Shortlisted for "Best Law Firm - Estates and Trusts" by *Private Asset Management* Awards, 2021

Shortlisted for "USA Private Client Team of the Year – East Coast," by *Chambers HNW* (Chambers & Partners), 2020

Chambers Shortlisted High Net Worth Awards

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Named "Best Law Firm – Estates and Trusts" by *Private Asset Management*, 2020

2020 PAM Award

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Shortlisted for "Legal Team of the Year," by *Family Wealth Report,* 2019

Family Wealth Report Awards 2019 Shortlisted

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Named "Law Firm of the Year" by *Family Wealth Report*, 2017

Winner Family Wealth Report Awards 2017

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Finalist in "Accounting, CPA or Law Firms Serving Family Offices" category for Family Wealth Alliance Best in the Industry Awards, 2018

The Family Wealth Alliance

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Shortlisted in two categories, "Best Private Client Law Firm" and "Best Trusts and Estates Division," by Private Asset Management (PAM), 2018

Private Asset Management Awards 2018 Shortlisted

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Shortlisted in two categories, "Legal Team of the Year" and "Family Wealth Counseling," by *Family Wealth Report,* 2018

Family Wealth Report New York Awards 2018 Shortlisted

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Named a Family Office "Industry Awards" Finalist by *Wealth Management*

WealthManagement.com 2017

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Ranked as "Highly Commended" in categories for "Best Private Client Law Firm" by Private Asset Management (PAM), 2017, 2019

Private Asset Management Awards - Highly Commended - 2017

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Shortlisted for "Law Firm of the Year" by *Family Wealth Report,* 2016

Shortlisted Family Wealth Report 2016

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Ranked Nationwide, and Band 1 in Private Wealth Law, CT and MA, by *Chambers HNW* (Chambers & Partners), 2016-2020

Ranked Band 1 in Wealth Management, Nationwide, by *Chambers USA* (Chambers & Partners), 2010-2016

Chambers USA 2016

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Note: **No aspect of these advertisements has been approved by the Supreme Court of New Jersey. See Awards Methodology.*

AFFILIATIONS

Family Office Association, Resource Council Member

Family Office Association Member

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INSIGHTS

"The Nitty-Gritty of Foreign Trust Taxation – Diving Into the Complex U.S. Tax Rules Associated With Foreign Trusts", Heckerling Institute on Estate Planning

January 11, 2024

On January 11, Day Pitney Private Client Partner Dina Kapur Sanna will be speaking at the 58th Annual Heckerling Institute on Estate Planning on a panel titled, "The Nitty-Gritty of Foreign Trust Taxation – Diving Into the Complex U.S. Tax Rules Associated With Foreign Trusts."

"Connecticut Probate and Trust Administration," National Business Institute
October 13, 2023

On October 13, Day Pitney Trusts and Estates Partner Margaret St. John Meehan spoke at the National Business Institute's online seminar titled, "Connecticut Probate and Trust Administration."

"Transatlantic Wealth & Estate Planning Conference," Informa Connect
September 13, 2023

On September 13, Day Pitney Private Client Partner Dina Kapur Sanna will be moderating the "Navigating Estate and Succession Planning in Different European Jurisdictions" panel at the Transatlantic Wealth & Estate Planning Conference hosted by Informa Connect in New York City.

"Mobility Issues," Forum for International Wealth Advisors – 2nd Generation
May 12, 2023

On May 12, Day Pitney International Trusts and Estates Partner Carl Merino co-led the discussion panel "Mobility Issues," at the Forum for International Wealth Advisors – 2nd Generation in Rome about practical issues that clients face when moving to new jurisdictions.

"Must-Know Strategies in Estate Planning 2023," Jay Darby's Tax Briefings
May 16, 2023

On May 16, Day Pitney Trusts and Estates Counsel Heidi A. Seeley will be speaking at Jay Darby's Tax Briefing panel titled, "Must-Know Strategies in Estate Planning 2023," in Boston.

NEWS

Private Client Atty From Akerman Joins Day Pitney in Miami
December 22, 2023

The news of Day Pitney Miami Trusts and Estates Partner Melissa Rodriguez joining the firm was featured in *Law360* Pulse's article, "Private Client Atty From Akerman Joins Day Pitney in Miami."

Day Pitney Continues to Grow Private Client Department
December 19, 2023

The arrival of Day Pitney Trusts and Estates Partner Melissa Rodriguez to the firm’s Miami office was featured in *Attorney at Law Magazine* article, “Day Pitney Continues to Grow Private Client

Department."

The Daily Docket Industry Moves
December 19, 2023

The news of Melissa Rodriguez joining Day Pitney as a partner in the firm's Trusts and Estates practice was featured in *Thomson Reuters'* The Daily Docket Industry Moves column.

Day Pitney Lands Trusts & Estates Attorney from Akerman in Miami
December 18, 2023

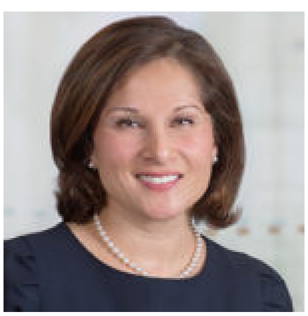
The arrival of Miami Trusts and Estates Partner Melissa Rodriguez was featured in the *Daily Business Review* article, "Day Pitney Lands Trusts & Estates Attorney from Akerman in Miami."

Day Pitney Continues to Grow Private Client Department with Addition of Miami-based Partner Melissa Rodriguez
December 18, 2023

Day Pitney Press Release

CONTACTS

G. Warren Whitaker
New York, NY
gwwhitaker@daypitney.com
T: (212) 297 2468



Dina Kapur Sanna
New York, NY
dksanna@daypitney.com
T: (212) 297 2455