



Sarah Jacobson

Partner

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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.

SERVICES

TRUSTS AND ESTATES

INTERNATIONAL TRUSTS AND ESTATES

TAX

PRIVATE CLIENT

INSIGHTS

GENERATIONS WINTER 2023 - A ROUNDTABLE ON POSSIBILITY OF RECESSION

Moderator, March 10, 2023, *Day Pitney Generations Newsletter*

"MODERN STRUCTURING – USE OF ALTERNATIVE VEHICLES," STEP CAYMAN CONFERENCE

Speaker, January 20, 2023, STEP Cayman Conference

"PROTECTORS: CURRENT ISSUES," STEP BERMUDA CONFERENCE

Speaker, November 1-3, 2022, STEP Bermuda Conference

"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

Speaker, September 22, 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?" hosted by the Step LATAM

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

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

NEWS

2022 PROMOTED PARTNERS

Featured, February 1, 2022, *Day Pitney Announcement*

ON THE MOVE

Featured, February 1, 2022, *Florida Bar News*

DAY PITNEY'S 2022 NEWLY PROMOTED PARTNERS FEATURED IN BBA'S LAW FIRM NEWSLETTER

Mentioned, January 13, 2022, *Boston Bar Association Law Firm Newsletter*

PEOPLE ON THE MOVE: CAREER CHANGES IN REAL ESTATE, LAW, HOSPITALITY AND MORE

Featured, January 10, 2022

DAY PITNEY ELECTS ITS LARGEST CLASS OF NEW PARTNERS

Featured, January 4, 2022, *Day Pitney Press Release*

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.

ADMISSIONS

State of Florida

AFFILIATIONS

Florida State Bar Association

Society of Trust and Estate Practitioners (STEP)

RECOGNITION AND COMMUNITY

RECOGNITION

Selected to the list of Florida *Super Lawyers* Rising Stars (Thomson Reuters), Tax, 2020

Selected as "Woman of the Year – Future Leaders (Associate, VP)," by Citywealth (Jones Publishing Limited) for the Powerwomen Awards 2021

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