

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



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



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



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



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



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



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



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



2017 Executive Forum and Industry Awards

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



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



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



**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



INSIGHTS

New York Partner, Dina Kapur Sanna Co-Chair of International Trusts & Estates Webinar Using Trusts and Alternative Vehicles for Inbound Investments

April 4, 2024

On April 4, Trusts and Estates Partner Dina Kapur Sanna co-chaired an American Law Institute Continuing Legal Education webinar on Using Trusts and Alternative Vehicles for Inbound Investments.

"Foreign Trusts Session" – 19th Annual International Estate Planning Institute, NYBA and STEP

March 14, 2024

On March 14, Partners Dina Kapur Sanna, Sarah Jacobson, and Carl Merino are speaking on a Foreign Trusts focused panel at the 19th Annual International Estate Planning Institute in New York City.

"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.

NEWS

Day Pitney Secures Solutions for International Americans Award at the Family Wealth Report Awards 2024

May 6, 2024

Day Pitney Press Release

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."

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