

# Representative Matters: Estate Planning

- Assisted US beneficiary of foreign trust, which was part of a multi-layer planning structure created by parent, to migrate the trust to the US, minimizing adverse tax consequences and future administration expenses and dealing with compliance problems arising from prior administration of trust.
- Advised foreign nationals on pre-immigration tax planning, including making non-taxable transfers to U.S. beneficiaries through complex structures and shedding foreign holding companies and other foreign assets that would create significant adverse US compliance burdens for parents and children upon parents' immigration.
- Advised foreign parent of US child on options for structuring transfer of complex and extensive business holdings to US dynasty trust for child so as to minimize or eliminate burdensome tax compliance issues for child and significantly reduce child's potential US tax exposure.