

INTERNATIONAL ESTATE AND TAX PLANNING

Cummings & Lockwood's International Estate and Tax Planning practice provides coordinated cross-border estate and tax planning for United States, foreign and multinational families. Our International Estate and Tax Planning practice capabilities include:

- Advising U.S. clients with foreign assets on the proper structures to hold those assets to minimize U.S. taxes and coordinating with foreign counsel.
- Advising U.S. clients in structuring estate plan documents to benefit foreign beneficiaries.
- Advising U.S. clients who are married to a non-U.S. citizen spouse on tax and estate planning structures to minimize U.S. estate and gift tax.
- Advising foreign clients in structuring investments in the U.S., including the acquisition of real estate.
- Advising foreign clients in tax efficient structures to transfer assets to U.S. beneficiaries.
- Advising foreign clients on pre-immigration planning.
- Advising U.S. clients on renouncing U.S. citizenship or abandoning long-term permanent residency
- Advising clients on U.S. reporting requirements for foreign investments and transfers from foreign entities or people.
- Advising U.S. clients on structuring ownership in foreign businesses to minimize U.S. tax.
- Administering estates of foreign individuals who own U.S. assets.
- Administering estates of U.S. individuals who own foreign assets.
- Drafting U.S. estate plan documents for foreign clients with assets or beneficiaries in the U.S. and coordinating with foreign counsel.
- Drafting U.S. estate plan documents for U.S. clients with foreign assets or foreign beneficiaries and coordinating with foreign counsel.

Cummings & Lockwood - *The Choice* for sophisticated legal counsel.