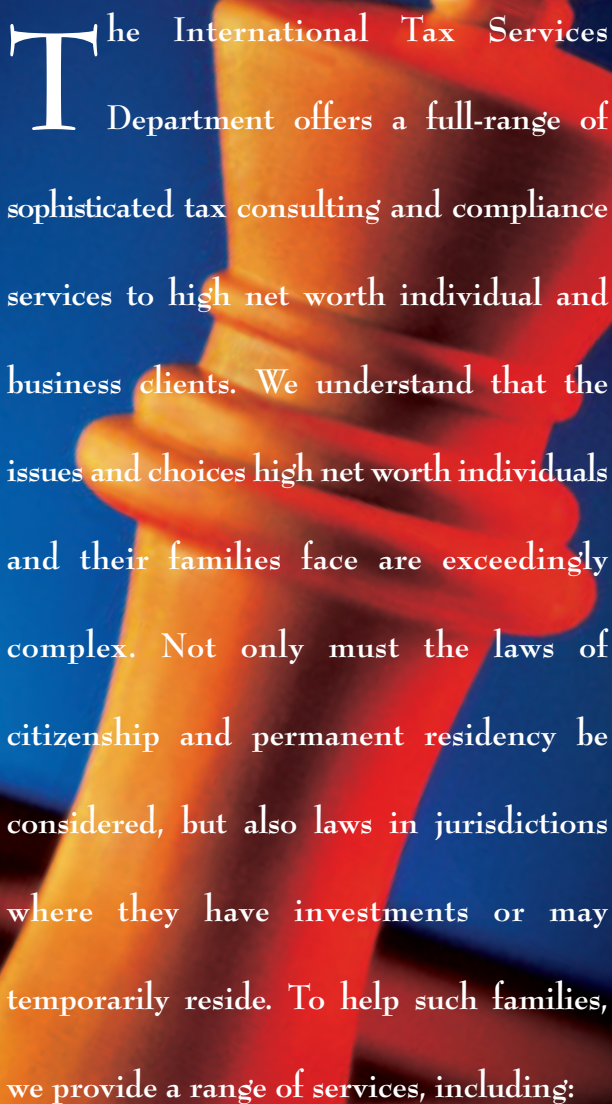


# International Tax Services for High Net Worth Individuals





The International Tax Services Department offers a full-range of sophisticated tax consulting and compliance services to high net worth individual and business clients. We understand that the issues and choices high net worth individuals and their families face are exceedingly complex. Not only must the laws of citizenship and permanent residency be considered, but also laws in jurisdictions where they have investments or may temporarily reside. To help such families, we provide a range of services, including:



## INTERNATIONAL TRANSFER TAX PLANNING

- Estate planning with global assets
- Estate planning with non-US citizen spouses
- Planning for foreign nationals investing in the US
- Life insurance planning

## FOREIGN TRUSTS

- Dynasty trusts
- Structuring foreign trusts for US estate planning
- Pre-immigration trusts for non-resident aliens
- Structuring distributions from foreign trusts to US beneficiaries
- Asset protection trusts

## US INVESTMENTS BY NON-RESIDENT ALIENS AND NON-US FAMILIES

- Investing in US-based assets
- Investing in US real estate
- Investing through non-US entities into the US
- Investing in venture capital

## INTERNATIONAL EXECUTIVES

- Pre-Immigration to US - income tax planning
- Expatriation from the US planning, i.e., relinquishing green card or citizenship
- Exit/Departure planning from the US

## FOREIGN INVESTMENT BY US PERSONS

- Creating foreign investment entities
- Analysis of foreign investments held by US persons to identify applicability of anti-deferral rules
- Use of holding companies

## COMPLIANCE

- Income, gift and estate tax returns
- Foreign partnership compliance and reporting
- Foreign trust compliance and reporting
- Transfers to, and interests in, foreign entities
- Conversion and translation of foreign accounts to US tax principles

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