Tips, Tricks and Pitfalls when Representing an International Client

Michelle Chapin presented "Tips, Tricks and Pitfalls when Representing an International Client" to the MSBA Estate & Trust Study Group on April 18, 2019.

Her presentation included:

- US Situs Assets for Gift Tax vs. Estate Tax
- Estate Tax Treaties
- Gifting Between Spouses
- Caution when naming your fiduciary
- Residency for Income Tax Purposes vs. Domicile for Estate Tax Purposes
- Filing Disclosures
- Filing Obligations under Foreign Bank and Financial Accounts (FBAR) & Foreign Account Tax Compliance Act (FATCA)
- Foreign Investment in Real Property Tax Act (FIRPTA)
- 2104(b) Revocable Trust Taint
- EU Succession Regulation

Michelle is a member of the firm's Estate Planning, Estate & Trust Administration, Tax and Corporate practice groups.

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