

Pre-Immigration Planning Considerations for the HNW Client – Think Before You Leap

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This chapter discusses basic estate planning considerations that are applicable to foreigners coming to the United States and provides them with an understanding of the potential ramifications to be able to make informed decisions and take advantage of all the opportunities that the United States has to offer. In particular, the chapter describes the difference between US residency for Federal income tax purposes versus for Federal gift and estate tax purposes, and the tax consequences associated with various statuses of residency such as "resident," "citizen" or "non-resident alien," planning steps that can be taken before arrival in the United States to minimize exposure to taxes, post-immigration reporting requirements of which to be mindful, and problems that can arise for an individual who has immigrated to the United States and changes their mind by deciding to end their residence status. The chapter concludes that tax expense can be mitigated through careful advanced planning.

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