

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

Published in *International Comparative Legal Guides — Private Client 2021 (10th Edition)*

January 19, 2021

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.

This chapter was first published in the *International Comparative Legal Guide — Private Client 2021: [Pre-Immigration Planning Considerations for the HNW Client – Think Before You Leap](#)*.

---

### CONTACTS

For more information, contact your Katten attorney or any of the following attorneys.



**Joshua S. Rubenstein**

+1.212.940.7150

[joshua.rubenstein@katten.com](mailto:joshua.rubenstein@katten.com)

Attorney advertising. Published as a source of information only. The material contained herein is not to be construed as legal advice or opinion.

©2026 Katten Muchin Rosenman LLP.

All rights reserved. Katten refers to Katten Muchin Rosenman LLP and the affiliated partnership as explained at [katten.com/disclaimer](https://www.katten.com/disclaimer).