

## Foreigners and the Gift Tax

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Beth Tractenberg and Kathryn von Matthiessen, partners in the firm's Private Wealth Practice, authored an article in *Private Wealth Magazine* explaining how some wealthy foreigners can take advantage of a change in U.S. estate and gift tax law that provides a two-year window to make tax-free gifts. The article, "Foreigners and the Gift Tax," discusses domiciled vs. non-domiciled status and which assets are subject to tax. The authors note, "Regardless of whether or not a foreigner is domiciled in the U.S., she should make efficient use of the additional \$8 million of gifting afforded by recent tax law changes. Using techniques that discount the value of the transferred assets provides the most 'bang for your buck.'"

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