



## International Estate Planning

Reinhart's International Estate Planning attorneys understand the myriad issues that must be considered when establishing estate plans for individuals with international ties. We work collaboratively with our International Tax and Corporate practices to thoroughly plan and execute arrangements that meet our clients' individual needs.

Whether the situation involves a U.S. citizen living abroad, a U.S. citizen with a non-U.S. citizen spouse or a non-U.S. citizen residing in the United States, a unique set of challenges must be overcome. We help clients minimize U.S. transfer taxes when one or both of the spouses is a non-U.S. citizen. Different planning techniques are available for resident aliens and nonresident aliens, as well as for those who plan to remain in the United States for a short time and those who plan a more extended or permanent stay.

The unlimited marital deduction available to two U.S. citizen spouses is not available to a U.S. citizen for transfers to his or her spouse when the spouse is a non-U.S. citizen. For these couples, a "Qualified Domestic Trust" is often an integral part of their estate plan. The utilization of a "Qualified Domestic Trust" can defer and reduce transfer taxes upon the death of the U.S. citizen spouse, for example.

An annual exclusion gifting program to the non-U.S. citizen spouse may also be desirable in order to equalize both spouses' estates and to reduce the U.S. citizen spouse's taxable estate. In addition, life insurance trusts can be established that may remove the value of the policies and the death proceeds from both spouses' estates.