

# Estate Planning for Non-U.S. Citizens: a Guide for Attorneys and Clients

On February 21st, 2015, I will be addressing my elder law and estate planning colleagues at the **Virginia Chapter of the National Academy of Elder Law Attorneys** on the topic of Estate Planning for Non-U.S. Citizens. I have the pleasure of serving as president of that organization this year.

Whether you are an attorney, US citizen or non-US citizen, if you need assistance with this type of planning, I am including my outline for you to utilize as a guide when speaking to your attorney or if you are an attorney counseling clients.

## Income Tax and Non-US Citizens

- a. Individuals
  1. What is a Resident?
  2. Income Tax for US Residents
  3. Income Tax for Non-US Residents
  4. International Treaties Limiting Double Taxation
  5. Covered Expatriates
  6. Foreign Accounts
- b. Foreign Trusts

## Estate and Gift Tax from the Donor's Side

- a. Concept of Residency
- b. Tax Status of US Residents
- c. International Treaties
- d. Tax Status of a Non US Resident
  1. Estate Tax
  2. Gift Tax

## Estate and Gift Tax from the Donee's Side

- a. Non-Citizen Spouse
  1. Joint Property
  2. Unlimited Marital Deduction and QDOT Trusts
  3. Annual Exclusion
- b. Assets Received from Abroad

## Planning for Non-US Citizens

- a. For Non-Residents
- b. International Wills
- c. What to do with Assets Located Outside the US?
- d. Planning for Minor Children
- e. Planning for a non-US Spouse

For questions about estate planning for non-US citizens, contact my office. We will be happy to assist you.

Sincerely,  
**Yahne**



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January 9, 2015

Arc of Northern Virginia

"Freedom of Choice: Can you avoid  
guardianship for people with diminished  
capacity?"

Falls Church, Va

Upcoming speaking engagements:

January 22, 2015

Washington Accueil Assoc.

"What do you need to know about tax,  
visas, and estate planning when a  
foreigner moves to US"

Embassy of France, Washington, DC

Feb 21, 2015

Virginia Chapter of the National Academy  
of Elder Law Attorneys

"Estate Planning Issues Specific to Non-  
U.S. Citizens"

Boars Head Inn  
Charlottesville, Va

February 24, 2015

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