



Sarah B. Jacobson

Partner

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Overview

Sarah Jacobson represents high net worth individuals and families in tax, estate planning and trust matters. Her practice is dedicated to assisting global families with some U.S. connection, including foreign families with U.S. beneficiaries and foreign individuals making U.S. investments. Sarah devises creative strategies to facilitate tax-efficient wealth transfers among U.S. and foreign clients for their wealth worldwide. She has significant experience dealing with complex, international trust issues and routinely provides advice to U.S. beneficiaries and foreign fiduciaries on the related U.S. tax and compliance implications.

Sarah also assists foreign clients with respect to their inbound investments in U.S. real estate. She regularly implements foreign grantor trust structures, provides advice on foreign nongrantor trusts with U.S. beneficiaries, including those with significant undistributed net income (UNI) and passive foreign investment company (PFIC) issues, and assists with tax advantageous restructuring through trust domestication, migration and decanting. She has represented family offices and assisted clients with establishing private trust companies. She also advises clients with pre-residency planning before they relocate to the United States and U.S. clients with planning in advance of expatriation.

Education and Credentials

Education

University of Miami School of Law, LL.M., 2011

University of Miami School of Law, J.D., 2008

Florida State University, B.S., *summa cum laude*, 2005

Admissions

State of Florida

Affiliations

Florida State Bar Association, Tax Section

Society of Trust and Estate Practitioners (STEP)

Practices & Industries

[Family Office](#)

[International Trust & Estates](#)

[LATAM](#)

[Private Client](#)

[Tax](#)

[Trust & Estates](#)

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. [See Awards Methodology](#).

Recognitions

Selected to the list of Florida [Super Lawyers](#) Rising Stars (Thomson Reuters), Tax, 2020

Insights

Delivering Excellence Across Generations and Borders

Acclaim Magazine, February 13, 2025

Driven by Purpose, Day Pitney

November 6, 2024

U.S. Tax Planning for Non-U.S. Persons, Assets and Trusts - An Introductory Outline

September 18, 2024

Generations Spring/Summer 2023 - A Perfect Pairing: High Net Worth Families and Private Trust Companies

June 29, 2023

Are You Required to Participate in Bureau of Economic Analysis' Benchmark Survey?

May 1, 2023

Generations Winter 2023 - A Roundtable on Possibility of Recession

March 10, 2023

Generations Winter 2022 - Inflation Roundtable

March 15, 2022

Pre-Residency Planning for Your Client's Trust

October 22, 2021

IRS Provides Limited Relief to Cross-Border Taxpayers Stranded by COVID-19

April 28, 2020

COVID-19 Impact on Tax Filings in Florida

April 28, 2020

COVID-19 Impact on Tax Filings in Florida

April 2, 2020

Summary of Certain Tax Relief Available in COVID-19 CARES Act

March 31, 2020

News

Day Pitney Secures Three Awards at the 2025 Family Wealth Report Miami, Latin America, and Caribbean Awards

Day Pitney Press Release, January 17, 2025

Sarah Jacobson Joins the STEP Miami Board of Directors starting in January 2025

Day Pitney Press Release, December 12, 2024

Day Pitney Secures Solutions for International Americans Award at the Family Wealth Report Awards 2024

May 6, 2024

2022 Promoted Partners

February 1, 2022

Sarah B. Jacobson

January 4, 2022

Day Pitney Elects Its Largest Class of New Partners

January 4, 2022

In The Media

Neither Here Nor There: Foreign Trusts and the Multinational Family

January 10, 2025

"International Trust and Estate Planning: Key Issues Under Current U.S. Tax Law, Trust Structures, Reporting Webinar,"
Strafford

July 2, 2024

"Global Wealth Planning," 16th Annual U.S. and Latin America Tax Practice Trends Conference

June 12, 2024

Using Foreign Partnerships to Hold U.S. Situs Assets, Interplay with 663(b) and FAI Planning

19th Annual International Estate Planning Institute, March 14, 2024

"18th Annual International Estate Planning Institute," New York State Bar Association and STEP NY

March 30, 2023

"Modern Structuring – Use of Alternative Vehicles," STEP Cayman Conference

January 20, 2023

"Protectors: Current Issues," STEP Bermuda Conference

November 1-3, 2022

"Will the U.S. Continue to be a Jurisdiction of Choice for Latin American Families After the U.S. Corporate Transparency Act and Continued U.S. Cooperation?" Step LATAM

September 22, 2022

"Welcome to Miami, Bienvenidos a Miami!" Step Miami Summit

May 13, 2022

On the Move

Florida Bar News, February 1, 2022

Day Pitney's 2022 Newly Promoted Partners Featured in BBA's Law Firm Newsletter

Boston Bar Association Law Firm Newsletter, January 13, 2022

People On The Move: Career Changes in Real Estate, Law, Hospitality and More

January 10, 2022

Breaking Up Is Hard To Do: Why Expatriating from the US Requires Careful Tax Planning

Global Tax Weekly, February 16, 2020

The Present Situation: A Roadmap for Foreign Parents Making Gifts to Children in the US

STEP Journal, August 1, 2017

Tax Benefits for US Citizens & Companies
2016

A Pre-Residency Planning Guide to US Taxation for LatAm Clients Moving to Miami
Family Wealth Report, August 1, 2015

Smooth Move: US Tax Tips Every Top Executive Should Know Before Moving to the US
Global Tax Weekly, June 1, 2015

LatAm Clients Investing In South Florida Real Estate: The Need-to-Knows
Family Wealth Report, June 1, 2015