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Sarah B. Jacobson

Go-To Advisor Meeting Families International Needs

Sarah Jacobson shone as a debater during school; becoming an attorney was always in the cards for her. However, her decision to pursue a tax and estate planning practice came after a pit stop in family law. Sarah found herself compelled by the rich complexity of tax work, and as a native of South Florida, saw a growing opportunity to serve international clients with investments and businesses in the United States.

Today, Sarah 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.

Miami is the gateway into the United States for many families from Latin America, which provides a unique opportunity for Sarah to serve their cross-border needs locally. More broadly, a significant intergenerational transfer of wealth is occurring where members of the younger generation have taken over their family's businesses, investments and family offices. This transition of wealth, coupled with the United States being viewed as a premier jurisdiction for dynasty trust planning, have created a significant opportunity for growth in the private client space, particularly in Miami.

Most of the clients Sarah works with also have business interests and assets abroad, so her practice routinely involves collaboration with foreign advisors to ensure the plans work on both sides of the border. "We take a holistic approach to a family's international estate plan. It is critical to develop an efficient but comprehensive plan that addresses a client's needs in each jurisdiction. We build relationships with families, so over time we see their businesses grow and share in the excitement of their success. The most gratifying part of my practice is developing those relationships and advising families through different phases of their wealth generation. It's a privilege to serve as their go-to advisor for many generations and see them through their successes," she says.

Sarah sees it as her job to help families with decisions that can be both difficult and delicate, walking fine lines on a daily basis.

Arthur Dichter, Director of International Tax Services at Berkowitz Pollack Brant Advisors, has collaborated with Sarah on client matters for many years. "Sarah is extraordinarily knowledgeable on international tax matters and has the ability to communicate complex issues in an understandable fashion. We work together for a number of clients—they all appreciate Sarah's contributions and enjoy working with her," he says.

Sarah's extensive background in tax law, which includes handling tax planning matters at a boutique international estate planning firm and serving as an in-house tax attorney for a single family office, provides an ideal foundation for doing highlevel estate planning work. Because she understands the tax framework that shapes an estate plan, she can help a client develop a sound plan, even in a changing tax environment. Sarah knows it is critical to stay up to date on what legislation is being considered and what trends are likely to follow.

On the international side, Sarah notes recent trends around tax transparency and changes to controlled foreign corporation rules in other countries. She understands that global clients have concerns about privacy and confidentiality. Sarah is dynamic and responds to what matters most to her clients while addressing the increasingly complex planning environment.

Sarah credits mentors within and outside the firm for shaping her work ethic. "They set an example—always be responsive and always do your best work. Treat every matter as your matter, even if someone else is reviewing the work. And give your colleagues the chance to shine in front of clients."

INTERNATIONAL TRUSTS AND ESTATES PLANNING

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