

## CONTENTS

Acknowledgments .....	xxv
About the Authors.....	xxvii
About the Contributors .....	xxx
Introduction.....	xli

### PART ONE

#### INTERNATIONAL ESTATE PLANNING

##### Chapter One

#### INHERITANCE LAWS AND COMMON DOCUMENTS WITHIN THE UNITED STATES

1.1 Intestacy Laws and Choice of Law .....	1-1
--	-----

##### Chapter Two

#### WILLS

2.1 Wills and Multiple “Situs” Wills .....	2-1
2.1.1 Prevalent Mistakes with Multiple Wills.....	2-1
2.1.1.1 Risk of Accidental Revocation.....	2-1
2.1.1.2 “Pour over” Wills (and Their Revocable Trusts).....	2-2
2.1.2 Situs Wills.....	2-3
2.1.2.1 Immovable Property for Multiple Wills .....	2-3
2.1.2.2 Potential Elimination of Administration Expenses.....	2-4
2.1.2.3 Clearer Application of Relevant Law.....	2-4
2.1.2.4 Translations .....	2-4
2.1.2.5 Selection of Law .....	2-4
2.1.2.6 Requirements for Validity.....	2-5
2.1.2.7 Need of an Original Will by the Probate Court.....	2-5
2.1.2.8 Elimination of a Probate Fee .....	2-5
2.1.2.9 Confidentiality—Administration Might Be Confined to Certain Assets.....	2-6
2.1.2.10 Simpler Administration in Each Jurisdiction ...	2-6
2.1.3 Choice of Law Issues .....	2-7

2.1.3.1	Capacity .....	2-7
2.1.3.2	Bequest to Witness .....	2-8
2.1.3.3	Revocation Effected by Marriage .....	2-8
2.1.3.4	Revocation Effected by Divorce .....	2-9
2.1.3.5	Bequests to Charities or Others .....	2-9
2.1.4	Property That Can Be Disposed of by Will .....	2-9
2.1.4.1	Marital Rights and Regimes .....	2-9
2.1.4.2	Forced Heirship .....	2-10
2.1.4.3	Other Restrictions .....	2-10
2.1.5	Drafting Concerns .....	2-10
2.1.5.1	Non-Revocation Provision .....	2-11
2.1.5.2	Statement of Residency .....	2-11
2.1.5.3	Coordination of Beneficiaries .....	2-11
2.1.5.4	Allocation of Tax Liability .....	2-12
2.1.5.5	Responsibility for Tax Payment .....	2-12
2.1.5.6	Authority to Administer .....	2-12
2.1.5.7	Critical Definitions .....	2-13
2.1.6	Formalities of Execution .....	2-14
2.1.6.1	Recognized Classifications of Wills .....	2-14
2.1.6.2	Validity of Formalities of Execution .....	2-15
2.1.6.2.1	Local Law .....	2-15
2.1.6.2.2	Uniform Probate Code .....	2-15
2.1.6.2.3	The Washington Convention .....	2-16
2.1.6.2.4	Hague Conventions .....	2-16
2.1.7	Conclusion .....	2-18

### Chapter Three

#### TRUSTS

3.1	General Warning When Using a Trust .....	3-1
3.2	Lack of Probate Proceeding .....	3-2
3.3	Non-recognition of the Trust as a Legal Relationship .....	3-3
3.4	The Hague Convention on the Recognition of Trusts .....	3-4
3.5	English Trust Law .....	3-6
3.5.1	Letter of Wishes .....	3-6
3.5.2	Protector .....	3-8

3.5.3	Termination by Beneficiaries .....	3-10
3.5.4	Spendthrift Trusts .....	3-11
3.5.5	Secret Trusts.....	3-12
3.5.6	“Two-Year” Trusts in Wills .....	3-12
3.5.7	Living Trusts.....	3-13
3.6	Changes in Trust Law in the United States.....	3-13
3.6.1	Selected Provisions of the UTC.....	3-15
3.6.2	Rule against Perpetuities.....	3-19
3.6.2.1	Traditional State Laws on the Rule against Perpetuities – <i>The Restatement (Third) of Trusts</i> .....	3-19
3.6.2.2	Uniform Statutory Rule against Perpetuities (USRAP) .....	3-19
3.6.2.3	Marketing by South Dakota – Beginning of State Law Changes.....	3-20
3.6.2.4	Policy Issues and Debate.....	3-22
3.6.2.5	Repeals (or Extensions) of the Rule against Perpetuities.....	3-23
3.6.3	Decanting.....	3-25
3.6.4	Directed Trusts .....	3-27
3.6.5	Divided Trusts .....	3-28
3.7	Private Trust Companies.....	3-29
3.7.1	Private Trust Companies within the United States .....	3-29
3.7.2	Private Trust Companies in Offshore Jurisdictions .....	3-30
3.8	Changes in Trust Law in Other Countries .....	3-31
3.9	<i>Waqfs</i> .....	3-38
3.10	Comparison of Trust Jurisdictions .....	3-38
3.11	Trends in Trust Law: Public Availability or Registries of Trust Information.....	3-39

## Chapter Four

### MARRIAGE RIGHTS AND REGIMES

4.1	Overview of Issues.....	4-1
4.2	Marriage.....	4-1
4.2.1	Traditional Definitions of Marriage.....	4-4

4.2.1.1	English Law.....	4-4
4.2.1.2	French Law.....	4-5
4.2.1.3	Japan.....	4-6
4.2.1.4	The Philippines.....	4-6
4.2.1.5	Quaker Weddings.....	4-7
4.2.1.6	American Indian Marriage.....	4-8
4.2.1.7	The United States.....	4-9
	4.2.1.7.1 The United States.....	4-10
4.2.2	“Common-Law” Marriages and Cohabitation Agreements.....	4-12
	4.2.2.1 Common Law Marriages.....	4-13
	4.2.2.2 Cohabitation Agreements.....	4-15
4.2.3	Polygamy.....	4-16
4.2.4	Same-Gender Marriages.....	4-18
4.2.5	Destination Weddings.....	4-28
4.2.6	New Definitions of “Parent” with Same-sex Marriages.....	4-28
4.3	Marital Property.....	4-31
	4.3.1 Community Property Regimes.....	4-32
	4.3.2 Separate Property Regimes.....	4-32
	4.3.3 Religious Property Regimes.....	4-33
	4.3.4 Choice of Marital Property Regime.....	4-34
4.4	Rights to Elect against a Will (Elective Rights Post-Death).....	4-34
4.5	Premarital and Postmarital Agreements.....	4-43
	4.5.1 Premarital Contracts.....	4-43
	4.5.2 During the Marriage (Postnuptial Agreements).....	4-44
	4.5.3 Requirements in Various States.....	4-45
	4.5.4 Non-US Premarital Agreements.....	4-45

## Chapter Five

### INHERITANCE RIGHTS OF CHILDREN OR OTHER DEPENDENTS

5.1	Overview.....	5-1
5.2	Family Protection Acts.....	5-1
5.3	Definition of “Child”.....	5-2
5.4	Daughters.....	5-4

5.5 Sample of Inheritance Rights of Children.....5-5  
 5.5.1 Statutory Shares .....5-5  
 5.5.2 Muslim Succession .....5-6  
 5.5.3 Polish Approach.....5-6  
 5.6 Effect of Lifetime Transfers.....5-6  
 5.6.1 “Claw Back” Additions.....5-7  
 5.6.2 Donee Heir Additions .....5-7  
 5.7 Choice of Law Issues .....5-7

**Chapter Six**

**POWERS OF ATTORNEY, HEALTH CARE PROXIES  
 AND HIPAA AUTHORIZATIONS**

6.1 Powers of Attorney .....6-1  
 6.2 Living Wills .....6-1

**Chapter Seven**

**PROBATE**

7.1 Hague Convention concerning the International Administration  
 of the Estates of Deceased Persons (October 2, 1973).....7-1  
 7.2 Death Abroad.....7-1  
 7.3 Closing Note on Conflicting Laws.....7-2

**Chapter Eight**

**FAMILY OFFICES**

8.1 Overview of Family Offices .....8-1  
 8.2 History of Family Offices .....8-1  
 8.3 Single Family Offices .....8-1  
 8.3.1 Legal Structure.....8-1  
 8.3.2 Services Provided .....8-2  
     8.3.2.1 Portfolio Investment Management  
         (and Credit Management).....8-2  
     8.3.2.2 Reporting Functions .....8-2  
     8.3.2.3 Management of Non-Investment Assets .....8-3

8.3.2.4	Risk Management .....	8-3
8.3.2.5	Lifestyle Matters .....	8-3
8.3.2.6	Philanthropy.....	8-4
8.3.2.7	Trust Management (and Family Partnerships).....	8-4
8.3.2.8	Succession Planning .....	8-4
8.3.2.9	Education and Training.....	8-5
8.3.2.10	Family Governance.....	8-5
8.3.3	Employees .....	8-5
8.4	Multi-Family Offices.....	8-5
8.4.1	Expansion from a Single-Family Office .....	8-6
8.4.2	Created by Multiple Families .....	8-6
8.4.3	Created by Professional Advisors .....	8-6
8.4.4	Institutional Family Office Divisions.....	8-6
8.5	Virtual Family Offices .....	8-7
8.6	Global Trends.....	8-7
8.6.1	Mergers and Alliances.....	8-7
8.6.2	Audits of Established Offices.....	8-7
8.6.3	Training Programs for Younger Generations and Family Governance .....	8-7
8.6.4	Prediction-Growth in Single Family Offices.....	8-8

## Chapter Nine

### INTERNATIONAL FAMILY GOVERNANCE

9.1	Introduction .....	9-1
9.2	The Definition of “Family Governance” .....	9-1
9.3	Subjects in Family Governance.....	9-2
9.3.1	Family Vision.....	9-2
9.3.2	Family Council and Boards.....	9-2
9.3.3	Family Constitution.....	9-3
9.3.4	Family Resolutions.....	9-3
9.3.4.1	Sharing Vacation Homes .....	9-4
9.3.4.2	Next Generation Education Programs .....	9-4
9.3.4.3	Use of a Family Trust for Unusual Needs .....	9-4
9.3.4.4	Selection and Training of Business Successors.....	9-5
9.3.4.5	Creation of Family Venture Funds .....	9-5

9.3.4.6 Combined Philanthropic Projects.....	9-5
9.4 Importance of the Family Process.....	9-6
9.5 International Observations and Predictions .....	9-6

## **Chapter Ten**

### **FOUNDATIONS**

10.1 Types of Foundations.....	10-1
10.1.1 United States Charitable Foundations.....	10-1
10.1.2 Civil Law Foundations.....	10-1
10.2 New Hampshire .....	10-2
10.3 Wyoming .....	10-3

## **Chapter Eleven**

### **CONFLICTS OF LAW OR PRIVATE INTERNATIONAL LAW**

11.1 Conflict of Laws Overview.....	11-1
11.2 American Law Institute Restatement (Second) Conflict of Laws.....	11-3
11.3 Traditional English Rule .....	11-6
11.4 French Choice of Law Rules.....	11-6
11.5 Hague Convention Approach.....	11-8
11.6 The European Parliament Approach.....	11-11
11.7 European Proposed Harmonization—The European Commission and Brussels IV—Now Known as the EU Succession Regulation .....	11-12

## **Chapter Twelve**

### **U.S. ESTATE, GIFT AND GENERATION-SKIPPING TRANSFER TAXES**

12.1 Assets Included in the Taxable Estate.....	12-1
12.2 Deductions .....	12-1
12.2.1 Marital Deduction .....	12-1
12.2.2 Charitable Deduction .....	12-1

12.3	Federal Gift Tax .....	12-1
12.4	Federal Generation-Skipping Transfer Tax.....	12-1
12.5	Federal Tax Liens .....	12-2

### **Chapter Thirteen**

#### **JURISDICTIONAL REACH OF U.S. TRANSFER TAXES**

13.1	U.S. Citizens.....	13-1
13.1.1	At Birth.....	13-2
13.1.2	Naturalized .....	13-3
13.1.3	Dual (or Multiple) Nationality .....	13-5
13.1.4	American Indian Nations .....	13-5
13.2	U.S. “Residents” .....	13-6
13.2.1	Domiciliary .....	13-6
13.2.2	“Green Card” Holder.....	13-11
13.2.3	EB5 (Immigration Investor) Taxpayers .....	13-11
13.2.4	Illegal Aliens Can Be “Domiciled” for the Estate Tax	13-12
13.2.5	Practical Pointers.....	13-13
13.2.6	Citizenship or Nationality .....	13-13
13.3	Non-resident Aliens.....	13-24
13.3.1	Estate Tax.....	13-24
13.3.1.1	Taxed on U.S. Situs Assets Only.....	13-25
13.3.1.2	Overview .....	13-26
13.3.1.3	Jointly Owned Property.....	13-26
13.3.1.4	Marital Property.....	13-26
13.3.1.5	Real Property .....	13-27
13.3.1.6	Tangible Personal Property.....	13-29
13.3.1.7	Currency .....	13-30
13.3.1.8	Art on Loan for Exhibition .....	13-30
13.3.1.9	Stock in U.S. Companies.....	13-31
13.3.1.10	Bank Accounts (or Bank Deposits).....	13-32
13.3.1.11	Debt Obligations .....	13-34
13.3.1.12	Qualified Portfolio Debt Obligations .....	13-35
13.3.1.13	Life Insurance Proceeds .....	13-36
13.3.1.14	Partnership Interests .....	13-37
13.3.1.15	Revocable Transfers and Certain Transfers within Three Years of Death.....	13-37
13.3.1.16	Powers of Appointment.....	13-41



13.3.1.17	Interest in a Lawsuit.....	13-41
13.3.1.18	Valuation of Assets.....	13-42
13.3.1.19	Rates of Tax.....	13-43
13.3.1.20	Credits.....	13-45
13.3.1.21	Unified Credit.....	13-45
13.3.1.22	State Death Tax Credit—Changed to a Deduction Only.....	13-46
13.3.1.23	Gift Tax Credit.....	13-46
13.3.1.24	Credit for Tax on Prior Transfers.....	13-46
13.3.1.25	Foreign Death Taxes.....	13-47
13.3.1.26	Credit for Foreign Death Tax.....	13-47
13.3.1.27	Deduction for Foreign Tax on Certain Charitable Bequests.....	13-50
13.3.1.28	Total Non-Resident Alien Exemption \$60,000.....	13-51
13.3.2	Gift Tax.....	13-51
13.3.2.1	Application.....	13-51
13.3.2.2	Unified Credit.....	13-52
13.3.3	Generation-Skipping Transfer Tax.....	13-52
13.4	Limited Marital Deduction if Spouse Is Not a U.S. Citizen ....	13-53
13.4.1	Deductions.....	13-53
13.4.2	Marital Deduction.....	13-53
13.4.2.1	Overview.....	13-54
13.4.2.2	Estate Tax.....	13-55
13.4.2.2.1	Elimination of Marital Deduction.....	13-55
13.4.2.2.2	Jointly Owned Assets.....	13-55
13.4.2.3	Qualified Domestic Trust.....	13-56
13.4.2.3.1	Overview.....	13-56
13.4.2.3.2	U.S. Trustee.....	13-57
13.4.2.3.3	Regulations.....	13-58
13.4.2.3.4	Election by Executor.....	13-58
13.4.2.3.5	Taxations of a QDOT.....	13-58
13.4.2.3.6	Illustration of Tax Calculation and Credit.....	13-59
13.4.2.3.7	“Bank or Bond” Requirement ....	13-62
13.4.2.3.8	Reformation of Trust to Qualify.....	13-66
13.4.2.4	Nontrust Marital Transfers.....	13-67

13.4.2.5	Form of Transfer by Surviving Spouse to a QDOT .....	13-67
13.4.2.6	Deadlines for Transfers.....	13-68
13.4.2.7	Subsequent U.S. Citizenship.....	13-68
13.4.2.8	Gift Tax.....	13-69
13.4.2.8.1	Elimination of Marital Deduction.....	13-70
13.4.2.8.2	Enlargement of Annual Exclusion .....	13-70
13.4.2.8.3	Ability to Split Gifts .....	13-71
13.4.3	Expenses .....	13-71
13.4.4	Funeral Expenses .....	13-71
13.4.5	Administration Expenses .....	13-72
13.4.6	Claims.....	13-72
13.4.7	Losses .....	13-72
13.4.8	Indebtedness—Mortgages .....	13-72
13.4.9	Taxes.....	13-73
13.4.10	Charitable Deduction .....	13-73
13.4.11	Disclaimers .....	13-75
13.4.12	Required Reporting.....	13-75
13.4.13	Reporting Required When U.S. Assets Do Not Exceed \$60,000 .....	13-76
13.4.14	Basis Consistency Reporting .....	13-77
13.4.14.1	Estate and Gift Tax Treaties .....	13-78
13.4.14.2	Pre-1966 Treaties.....	13-79
13.4.14.3	OECD Model Convention .....	13-84
13.4.14.4	U.S. Treasury Department .....	13-87
13.4.14.4.1	The 1977 U.S. Model .....	13-87
13.4.14.4.2	1979 U.S. Model .....	13-88
13.4.14.4.3	1980 U.S. Model .....	13-88
13.4.14.5	Post-1966 Estate Tax Treaties ....	13-88
13.4.14.6	Selected Issues under the Treaties .....	13-95
13.4.14.7	Canada—Income Tax Protocol..	13-98
13.4.14.8	Required Form to Claim Benefit of Treaty .....	13-100
13.4.14.9	Conclusion .....	13-100
13.4.15	Penalties and Enforcement .....	13-100

## Chapter Fourteen

### EXPATRIATION

14.1	Overview.....	14-1
	14.1.1. Permanent Residents Affected Since 1996 .....	14-3
	14.1.2 In 2004, Wealthy Persons Became Subject to the Alternative Tax Regime for Expatriates—Motive Was Not Relevant .....	14-3
	14.1.2.1 1996 Law Presumed Wealthy Persons Had a Tax Avoidance Motive .....	14-3
	14.1.2.2 2004 Act—Wealthy Persons Became Automatically Subject to the Alternative Tax Regime .....	14-6
	14.1.2.3 No Exceptions Unless File Tax-Compliance Certificate .....	14-8
	14.1.3 New Notification and Reporting Requirements.....	14-8
	14.1.4 Penalties—if Section 6039G Applies .....	14-10
	14.1.5 Publication of Names and Reporting among Agencies —if Section 6039G Applies.....	14-10
	14.1.6 New Thirty-Day Limit .....	14-11
14.2.	Immigration Consequences.....	14-12
14.3.	Taxation—Prior to the 2008 Act.....	14-13
	14.3.1 Gift Tax—Prior to the 2008 Act .....	14-14
	14.3.2 Estate Tax .....	14-15
	14.3.3. The Estate Tax Exception: Controlled Foreign Entities with U.S. Assets.....	14-18
14.4.	The 2008 Act.....	14-19
	14.4.1 The Exit Tax .....	14-19
	14.4.1.1. Only a “Covered Expatriate” Is Taxed .....	14-19
	14.4.1.1.1. Exceptions for Certain Persons ..	14-20
	14.4.1.1.2 Act of Relinquishment.....	14-21
	14.4.1.2. Amount of the Tax .....	14-22
	14.4.1.3. Excluded Assets (but Often with Withholding Tax) .....	14-22
	14.4.2. The New Gift and Bequest Tax.....	14-23
14.5	Need for a Second Citizenship.....	14-24
14.6	Summary .....	14-24

<b>Chapter Fifteen</b>	
<b>SELECTED STATE TRANSFER TAXES</b>	
.....	15-1
<b>Chapter Sixteen</b>	
<b>DISCLOSURE REQUIREMENTS</b>	
.....	16-1
<b>Chapter Seventeen</b>	
<b>FOREIGN GRANTOR TRUSTS</b>	
.....	17-1
<b>Chapter Eighteen</b>	
<b>ASSET PROTECTION TRUSTS (“APTs”)</b>	
.....	18-1
<b>Chapter Nineteen</b>	
<b>RECEIPT OF FOREIGN GIFTS</b>	
.....	19-1
<b>Chapter Twenty</b>	
<b>FOREIGN BANK ACCOUNTS</b>	
20.1 Overview .....	20-1
20.2 United States .....	20-1
20.2.1 FBAR Requirement (Foreign Bank Account Report) ...	20-2
20.2.2 BE-10 Reporting Requirement .....	20-7
20.3 IRS Successes against Swiss Banks .....	20-8
20.4 The United Kingdom .....	20-13
20.4.1 The United Kingdom and Liechtenstein .....	20-13
20.4.2 The United Kingdom and Switzerland .....	20-14
20.5 Germany .....	20-15

20.6 France .....20-15

20.7 Spain .....20-16

20.8 Switzerland .....20-16

20.9 Greece and the EC .....20-16

**Chapter Twenty-One**

**U.S. REQUIREMENTS OF GLOBAL DISCLOSURE:  
H.I.R.E. ACT OF 2010 (FATCA), NOTICE 2010-60  
AND NOTICE 2011-34**

21.1 History of FATCA .....21-3

21.2 Timetables.....21-10

**Chapter Twenty-Two**

**GLOBAL EFFORTS AGAINST TAX HAVENS**

.....22-1

**Chapter Twenty-Three**

**OECD COMMON REPORTING STANDARD**

.....23-1

**Chapter Twenty-Four**

**U.S. SAILING PERMITS**

.....24-1

**Chapter Twenty-Five**

**SUMMARY OF U.S. REPORTING REQUIREMENTS FOR  
FOREIGN ASSETS AND TRANSACTIONS**

.....25-1

**PART TWO****ESTATE PLANNING NATIONAL SUMMARIES**

ARGENTINA .....	ARG-1
<i>Patricia López Aufranc, Marval O'Farrell &amp; Mairal, Buenos Aires</i>	
AUSTRALIA: .....	AUS-1
<i>Keith Bradley, Bradley Allen Love Lawyers, Canberra</i>	
BERMUDA .....	BER-1
<i>Craig MacIntyre, Conyers Dill &amp; Pearman, Hamilton</i>	
CANADA .....	CAN-1
<i>Kristy Balkwill, Norton Rose Fulbright Canada LLP, Toronto and Rahul Sharma, Miller Thomson LLP, Toronto</i>	
CAYMAN .....	CAY-1
<i>Bernadette Carey, Carey Olsen, Grand Cayman</i>	
FRANCE .....	FRA-1
<i>Maryse Naudin, Tirard, Naudin Société d'Avocats, Paris</i>	
GERMANY .....	GER-1
<i>Sven Wanka and Philipp Windeknecht, Flick Gocke Schaumburg, Frankfurt</i>	
GUERNSEY .....	GUE-1
<i>Russell Clark, Carey Olsen, St. Peter Port</i>	
HONG KONG.....	HKG-1
<i>Katie Graves, Deirdre Fu, Ying Hui, Larry Auyeung, Paul Lee, Withersworldwide, Hong Kong</i>	
ISRAEL.....	ISL-1
<i>Lyat Eyal, Aronson, Ronkin-Noor, Eyal Law Firm, Tel Aviv</i>	
ITALY:.....	ITA-1
<i>Nicola Saccardo, Maisto e Associati, Milan</i>	
JAPAN: .....	JAP-1
<i>Tomoko Nakada, Hokusei Law Office, PC, Tokyo</i>	
JERSEY.....	JER-1
<i>Keith Dixon, Carey Olson, St. Helier</i>	

NETHERLANDS .....	NLD-1
<i>Ineke A. Koele, Koele Tax &amp; Legal Perspecta, Deventer</i>	
PORTUGAL .....	PRT-1
<i>Miguel Teixeira de Abreu, Abreu Advogados, Lisbon</i>	
SPAIN .....	SPA-1
<i>Florentino Carreño, Cuatrecasas, Gonçalves Pereira, Madrid</i>	
SWITZERLAND .....	SWI-1
<i>Tobias F. Rohner, Andrea B. Bolliger, Baker McKenzie, Zurich</i>	
UNITED KINGDOM .....	UK-1
<i>Patrick Harney, Mishcon de Reya LLP, London</i>	
VENEZUELA.....	VEN-1
<i>Alfredo Travieso Passios and Juan C. Castillo Carvajal, Tinoco, Travieso, Planchart &amp; Nuñez, Caracas</i>	

## APPENDIX

### I. INTERNATIONAL TAX TREATIES

Austria.....	APP. I-3
Canada .....	APP. I-15
Denmark.....	APP. I-25
Finland .....	APP. I-39
France .....	APP. I-47
France Protocol .....	APP. I-65
Germany.....	APP. I-75
Greece .....	APP. I-93
Ireland .....	APP. I-101
Italy .....	APP. I-107
Japan .....	APP. I-113
Netherlands .....	APP. I-121
Norway .....	APP. I-137
South Africa.....	APP. I-145

Sweden .....	APP. I-155
Switzerland.....	APP. I-169
Switzerland .....	APP. I-175
<i>(USA/Swiss Conf Agreement)</i>	
United Kingdom.....	APP. I-183
European Union .....	APP. I-199
<i>(EU Succession Proposal)</i>	
Regulation (EU) No 650/2012 of the European Parliament and of the Council of 4 July 2012 .....	APP. I-245
<i>(Brussels IV)</i>	
Liechtenstein .....	APP. I-305
<i>(Liechtenstein Disclosure Facility)</i>	
Index.....	IND-1

### ONLINE APPENDICES II-IV\*

#### II. SELECTED HAGUE CONVENTIONS

Hague Convention No. 11 on the Conflicts of Laws Relating to the Form of Testamentary Dispositions <i>(Concluded October 5, 1961)</i> .....	
Hague Convention No. 12 Abolishing the Requirement of Legalisation for Foreign Public Documents <i>(Concluded October 5, 1961)</i> .....	
Hague Convention No. 21 concerning the International Administration of the Estates of Deceased Persons <i>(Concluded October 2, 1973)</i> .....	
Hague Convention No. 25 on the Law Applicable to Matrimonial Property Regimes <i>(Concluded March 14, 1978)</i> .....	

---

\* **ONLINE APPENDICES** may be accessed through your account at [www.jurispub.com](http://www.jurispub.com). If you do not have an account please register one at [www.jurispub.com](http://www.jurispub.com) and email us with proof of your purchase of the book. If you have any difficulty accessing the files kindly contact a member of our Customer Service staff for assistance via email at [customerservice@jurispub.com](mailto:customerservice@jurispub.com).



Hague Convention No. 26 on Celebration and Recognition of the  
Validity of Marriages  
(*Concluded March 14, 1978*) .....

Hague Convention No. 30 on the Law Applicable to Trusts and on  
Their Recognition  
(*Concluded July 1, 1985*) .....

Hague Convention No. 32 on the Law Applicable to Succession to the  
Estates of Deceased Persons  
(*Concluded on August 1, 1989*) .....

Hague Convention No. 35 on the International Protection of Adults .....

Private International Law Aspects of Cohabitation outside  
Marriage and Registered Partnerships.....

**III. UNITED STATES INTERNAL REVENUE SERVICE  
FORMS**

IRS Form 706NA United States Estate (and Generation-  
Skipping Transfer) Tax Return – Estate of Nonresident  
Not a Citizen of the United States) and Instructions .....

IRS Form 706-QDT (U. S. Estate Tax Return for Qualified  
Domestic Trusts and Instructions .....

IRS Form 3520 (Annual Return to Report Transactions  
with Foreign Trusts and Receipt of Certain Foreign  
Gifts), and Instructions.....

IRS Form 3250-A (Annual Information Return of Foreign  
Trust with a U.S. Owner (Under section 6048(b)),  
and Instructions .....

IRS Form 8854 Initial and Annual Expatriation Statement,  
and Instructions .....

Report of Foreign Bank and Financial Accounts\* (FinCEN 114)  
and FinCEN 114 FBAR Line Item Filing Instructions .....

IRS Form 8938† Statement of Specified Foreign  
Financial Assets, and Instructions.....

### **IIIA. UNITED STATES INTERNAL REVENUE SERVICE NOTICES**

Notice 97–19 (Internal Revenue Bulletin 1997–10,  
March 10, 1997) .....

Notice 98–34 (Internal Revenue Bulletin 1998–27,  
July 6, 1998) .....

IRS Criminal Investigation Report: “Abusive Foreign  
Trust Schemes” .....

IRS DATA RELEASE: Federal Estate Tax Returns Filed  
for Nonresident Aliens, 2009-2011 .....

IRS Offshore Account Notice 2010-60: Notice and Request  
for Comments regarding Implementation of Information  
Reporting and Withholding under Chapter 4 of the  
Code.....

Notice 2011-53 (Bulletin 2011-32) .....

Notice 2011-63, 65, 67 (Bulletin 2011-34).....

Foreign Account Tax Compliance Act (FATCA).....

FATCA Form 8966 and Instructions .....

Treasury Releases Model Intergovernmental Agreement  
for Implementing the Foreign Account Tax Compliance  
Act to Improve Offshore Tax Compliance and  
Reduce Burden.....

---

\* Form TD F 90-22.1 has been superseded by the BSA E-filing system requirement. See ch. 20.

† See also Appendix IIIA Comparison Chart of Form 8938 and FBAR Requirements.

Notice 2013-43, Revised Timeline and Other Guidance regarding the Implementation of FATCA .....

Notice 2014-33 Further Guidance on the Implementation of FATCA and Related Withholding Provisions\* .....

FinCEN Notice 2014-1 FBAR Filing Requirement – Extended Filing Date Related to Notice 2012-2 and Notice 2013-1 .....

IRS Comparison Chart of Form 8938 and FBAR Requirements.....

**IV. MISCELLANEOUS**

“Dual Nationality” – U.S. State Department .....

“Acquisition of U.S. Citizenship by a Child Born Abroad” – U.S. State Department.....

“Advice about Possible Loss of U.S. Citizenship and Dual Nationality” – U.S. State Department .....

U.S. Code, Title 8, Section 1481: “Loss of Nationality by Native-Born or Naturalized Citizen; Voluntary Action; Burden of Proof, Presumptions” .....

“Renunciation of U.S. Citizenship” – U.S. State Department.....

“Marriage of United States Citizens Abroad” – U.S. State Department .....

“Marriage of American Citizens in Italy” – U.S. State Department.....

“Marriage in Spain” – U.S. State Department .....

“Divorce Overseas” – U.S. State Department.....

---

\* See also guidance at [irs.gov/businesses/corporations/fatca-regulations-and-other-guidance](http://irs.gov/businesses/corporations/fatca-regulations-and-other-guidance).

“Consular Report of Death of a U.S. Citizen  
Abroad” – U.S. State Department.....

“Intercountry Transfer of the Proceeds of an  
Estate” – U.S. State Department.....

“Application for Immigrant Visa and Alien  
Registration” – U.S. State Department .....

Form I-485 “Application to Register Permanent Resident or  
Adjust Status” with Instructions – Department of  
Homeland Security .....

Form I-130 “Petition for Alien Relative” with Instructions –  
Department of Homeland Security .....

Form I-864 “Affidavit of Support under Section 213A  
of the Act” with Instructions – Department of  
Homeland Security .....

Form I-864P “Poverty Guidelines” – Department of  
Homeland Security .....

Form I-693 “Medical Examination of Aliens Seeking  
Adjustment of Status” with Instructions – Department  
of Homeland Security .....

Colorado Attorney General “Information Sheet on  
Common-Law Marriage”.....

“The Vermont Guide to Civil Unions” – Vermont  
Secretary of State.....

H.I.R.E. Act.....

Temporary Estate Tax Relief Act.....

ACTEC Shaftel – Comparison of the Domestic Asset Protection  
Trust Statutes .....

Summaries of State Decanting Statutes .....  
BE-10 2019 Benchmark Survey of U.S. Direct Investment  
Abroad Instructions .....  
Form I-526, Immigrant Petition by Alien Entrepreneur,  
with Instructions .....  
Form I-829, Petition by Entrepreneur to Remove Conditions  
on Permanent Resident Status, with Instructions.....  
Form I-924, Application for Regional Center under the  
Immigrant Investor Pilot Program, with Instructions .....  
Form I-924A, Supplement to Form I-924,  
with Instructions .....

