US Federal Estate Tax – Exposure and Estate Planning - Irish considerations

Irish Tax Institute and STEP Ireland Joint Webinar

Date: Wednesday 6 September 2023 - Online
Time: 10.30 – 12.30
CPD: 2 hours
Speakers: Jessica Beall, *Beall Tax Consulting*
Lisa Cantillon & Jane Florides, *KTA*
Iain Younger, *EY Frank Hirth*

Sponsored by:

Programme

	Topic	Speakers
10.30 – 10.35	Introduction	Chair: Andrea McNamara, *EY Law Ireland & STEP Ireland*
10.35 – 11.25	Part 1 Our expert speakers will consider various scenarios that might result in US estate tax exposures for clients including: • Irish resident or non-US citizen with US assets • US citizens resident in Ireland They will also take you through practical issues around US compliance and key considerations in this area.	Iain Younger, *EY Frank Hirth* Jessica Beall, *Beall Tax Consulting*
11.25 – 11.30	**Address by Davy**	Aoife Quinn, *Event Sponsor*
11.30 – 11.35	**Stretch Break**	
11.35 – 12.20	Part 2 In this part, our speakers will look at the US/Ireland tax treaty and how it can apply to the scenarios from Part 1. They will also explore the Irish tax, estate planning and other relevant implications associated with these scenarios.	Lisa Cantillon & Jane Florides, *KTA*
12.20 – 12.30	Panel Discussion and Q&A session with all speakers	

Speakers:

Jessica Beall is a Certified Public Accountant out of the state of California and Chartered Tax Adviser (CTA). She has over 18 years' experience working with Big 4 accounting firms, providing both US inbound and outbound international tax advisory services to private clients. Her experience covers a broad range of cross-border personal tax matters including income and estate tax planning, expatriation, disclosure matters, investment structuring and foreign information reporting.

Lisa Cantillon is a director with KTA having joined the firm in 2006. Lisa is the co-author of the Irish Tax Institute publication "Practical Income Tax - The Professional's Guide". Lisa is Chartered Tax Adviser (CTA) and has particular expertise in in the expatriate area, advising individuals moving to and out of Ireland and related international pension and social security issues for mobile workers. Lisa also specialises in estate tax planning for gift and inheritance tax for high net worth individuals and their families.

Jane Florides is a principal and co-founder of KTA. Jane has specialised in the area of private client tax advice since qualifying as a registered tax consultant in 1998, having obtained first place in the final AITI exam. Jane is widely recognised as a leading expert advising high net worth individuals on all matters. A particular area of expertise for Jane is advising individuals on domicile and residence planning.

Iain Younger is a Partner for EY Frank Hirth. Having joined in 2000, Iain has successfully established and built the Trust and Estates service within the Private Client offering. He covers numerous areas of US and UK taxation. Iain is a qualified Chartered Tax Adviser (CTA), US Enrolled Agent (EA), and a member of the Society of Trust and Estate Practitioners (STEP).

Aoife Quinn is an Associate Director in Financial Planning with Davy. Aoife joined Davy in 2018 and assists clients with structuring their affairs tax efficiently in the context of their overall financial plan. She specialises in planning for high-net-worth individuals and their families, advising on the multi-generational transmission of wealth including family businesses. Aoife also advises clients on advanced estate planning strategies that include the use of trusts, family partnerships and investment companies. Aoife holds a 1st Class honours degree in Business and Economics, a MSc Finance (distinction), is a qualified accountant and Chartered Tax Adviser (CTA). She also holds a diploma in Retirement Planning Advice (RPA) as well as a diploma in Financial Advice (QFA) and the STEP Diploma in Trust & Estate planning.