

Lindsey V. Briggs

Experience

Lindsey Briggs joined Smith & Zuccarini in 2018. She has practiced for ten years in the areas of individual tax planning, wills, trusts and estates. Her practice has focused largely on sophisticated domestic and international tax planning for high net worth individuals, including through the formation of charitable trusts, life insurance trusts, asset protection trusts and perpetual dynasty trusts. She also has experience in international tax compliance and reporting issues, expatriation, family business succession planning and has advised on the administration of probates and trusts.

Lindsey attended Vassar College where she received a BA in English Literature. She holds a Juris Doctor (JD) from the University of Chicago Law School, where she served as Articles Editor for the Chicago Journal of International Law and as research assistant for Judge Richard A. Posner. She also holds a Master of Laws (LLM) from NYU School of Law, with a specialty in estate and gift taxation.

Prior to joining Smith & Zuccarini, P.S., Lindsey worked as in-house counsel for a legal technology startup in Seattle (2017-2018), was an associate in the Private Clients Groups at Arnold & Porter Kaye Scholer LLP (2011-2016) and Blank Rome LLP (2009-2011), both in New York City, and was an associate in the Tax Department at Debevoise & Plimpton LLP (2006-2009) in New York City.

Representative Work

- Reviewed and advised large international bank acting as corporate trustee with respect to the U.S. tax consequences of various foreign trust structures
- Advised U.S. beneficiaries of non-U.S. estate located in Argentina as to restructuring of inheritance to minimize adverse U.S. tax consequences
- Prepared trust and LLC documents to facilitate transition of new family business to younger generations
- Counseled non-U.S. individuals regarding real estate investment holding structures as related to U.S. estate and gift tax
- Instructed and assisted foreign estate with respect to U.S. estate tax return preparation and ancillary probate administration in the U.S.
- Assisted individuals with pre-expatriation tax analysis and restructuring, as well as expatriation procedure and forms



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Education

NYU School of Law, LL.M., Taxation, 2014
University of Chicago Law School, J.D., 2006
Articles Editor, *Chicago Journal of International Law*
Vassar College, B.A., 2001

Admissions

New York
Washington



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- Coordinated with Israeli and Puerto Rican counsel to modify entity holding structure to minimize risks of multi-level taxation
- Represented clients before the IRS in audits and disclosure proceedings, including disclosures of offshore bank accounts, income, gift and estate tax audits

Professional Honors and Activities

- Member, Estate Planning Council of Seattle
- Member, East King County Estate Planning Council

Publications

- *UEFA v. the European Community: Attempts of the Governing Body of European Soccer to Circumvent EU Freedom of Movement and Antidiscrimination Labor Law*, Chicago Journal of International Law, Summer 2005