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Dina Kapur Sanna, partner in the Individual Clients Department, practices in the area of U.S. federal tax planning for high net worth individuals with property interests and/or heirs in more than one country.

Dina has considerable experience in the development of wealth management structures for residents and nonresidents of the United States. Such structures accommodate multijurisdictional tax and legal considerations in order to maximize tax efficiency from a global perspective, particularly where future generations are, or may become, residents or domiciliaries of the United States. She has had significant exposure to U.S. federal income and transfer tax issues affecting U.S. residents with non-U.S. assets and income and nonresidents with U.S. assets and income, including income and transfer tax treaty analysis and interpretation; rules applicable to income taxation of complex non-U.S. trusts and their beneficiaries; the antideferral regimes relevant to direct and indirect U.S. shareholders of certain non-U.S. corporations; and preimmigration and expatriation tax planning.

Dina is a frequent speaker at international tax and estate planning seminars around the world, including New York, Miami, Los Angeles, London, Switzerland, and Bermuda. Among others, she has spoken at the International Tax and Estate Planning Seminar sponsored by Practicing Law Institute in New York; the Second, Third and Fourth Annual International Estate Planning Institutes sponsored by the New York State Bar Association and the UK-based Society of Trusts and Estates Practitioners (STEP); and at a meeting in London of the New York State Bar Association International Law and Practice Section. She also has written or co-written several articles on international estate planning topics that appeared in periodicals such as *The New York LawJournal*, *Trusts & Estates* magazine; the *STEP USA Journal*; and *Estate Planning* magazine.

Dina received her B.A. in Economics, *magna cum laude*, from Lehigh University in 1993, where she was a member of Omicron Delta Epsilon, the International Economic Honorary Society. She received her J.D., with Honors, from the George Washington University National Law Center in 1996, where she also graduated Order of the Coif. Dina also holds a Master of Law (LL.M.) degree in Taxation from New York University School of Law, which she received in January 2000.

Dina was chosen for inclusion in *The Best Lawyers in America*. She is a member of the International Estate Planning Committee of the Trusts and Estates Law Section of the New York State Bar Association and a member of the New York Branch of the U.K.-based Society of Trusts and Estates Practitioners (STEP).