

T. Sandra Fung

PARTNER | NEW YORK



SANDRA.FUNG@WITHERSWORLDWIDE.COM



+1 212 848-9814

SECRETARY SUNSHINE PACULOR



SUNSHINE.PACULOR@WITHERSWORLDWIDE.COM



+1 212 824 4224



Sandra is a partner in the private client and tax team.

Her practice focuses on wealth structuring, sophisticated gift planning and governance and succession issues. Sandra regularly advises founders, executives and shareholders on comprehensive planning strategies. In addition, Sandra has a particular interest in evaluating and restructuring existing wealth structures and utilizing trusts to achieve objectives beyond traditional wealth planning considerations. Sandra also has experience advising on fiduciary matters and issues facing globally mobile US clients.

Talks

- 'The Use and Evolution of Trust Protectors, Designated Representatives & Virtual Representatives,' American Bar Association RPTE National CLE Conference - May 10, 2024, speaker
- 'Past, Present and Future of the Duty to Inform: Practical Guidance on Advising Trustees' ABA RPTE Conference – April 27, 2022, speaker
- 'Can Flexible Drafting Go Too Far? And Your Annual Non-Tax Hot Topics' ABA RPTE Conference - April 23, 2021, speaker
- 'Withers talks: families and family office | Ep 4 - Moving trusts,' Withersworldwide podcast - September 17, 2020, speaker
- 'Probate Strategies When Non-Resident/Non-Citizen Decedents Own US Assets: Legal, Tax, and Practical Issues,' Strafford Webinar - April 28, 2020

- *'Tax Apportionment in Wills and Estate Documents: Allocating Wealth Transfer Taxes Among Beneficiaries,'* Strafford Publications Webinar - December 2018
- *'Probate Strategies When Non-Resident/Non-Citizen Descendants Own U.S. Assets: Legal, Tax and Practical Issues,'* Strafford Publications Webinar - April 2018

External publications

'New Final Regs Issued on Trust/Estate Administrative Expenses,' WealthManagement.com - September 30, 2020, co-author

'Proposed Regs Clarify Deductibility of Estate/Trust Administrative Expenses,' WealthManagement.com - May 13, 2020, co-author

'Tax Court Accepts Tax-affecting, Taxpayer Prevails in Jones,' Bloomberg BNA Estates, Gifts & Trusts Journal - January 2020, co-author__

'Connecticut Overhauls Its Trust Laws,' WealthManagement.com - June 12, 2019, co-author

'Trump's Impact on Transfer Tax Regulations,' WealthManagement.com - April 2, 2019, co-author

'IRS Announces Forthcoming Section 67(g) Clarifications: IRS Notice 2018-61 Deductibility of Section 67(e) expenses confirmed,' Estate Planner, Wealthmanagement.com - July 2018, co-author

'U.S. Supreme Court Upholds Revocation-On-Divorce Provision for Testamentary Substitute,' The Estate Planner, Wealthmanagement.com - July 2018, co-author

'Regulatory Outlook After Trump's Tax Reform: IRS releases revised priority guidance plan and proposed amendments,' & Estates, Wealthmanagement.com - February 2018, co-author

Admissions

State of New York, 2016

State of Connecticut, 2016

State of New Jersey, 2016

Education

Cornell Law School, JD

Schreyer Honors College, The Pennsylvania State University, BA

Languages

English

Memberships

Trusts, Estates and Surrogate's Court Committee of the New York City Bar Association, 2021-Present

American Bar Association, Real Property, Trust and Estate Law (RPTE) Fellows Program, Trust & Estate Fellow 2020-2022

New York City Bar Association, Estate and Gift Taxation Committee, 2018-2021; Affiliate Member, 2021-2022

Key dates

Year joined: 2015

[View full profile online](#)