

T. Sandra Fung

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Sandra is an associate in the private client and tax team.

Her practice focuses on private wealth matters with an emphasis on transfer tax, trust and estate planning. Sandra's practice has a particular emphasis on the development and implementation of sophisticated lifetime planning strategies and the evaluation of existing trust structures. Additionally, Sandra advises on the use of trust structures for circumstances beyond traditional estate and tax planning considerations, including trust structuring for assets subject to regulatory oversight, individuals subject to conflict of interest policies in both the public and private sectors, and unified governance for voting control of publicly traded corporations.

SECRETARY **SUNSHINE PACULOR**

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ADMISSIONS

- State of New York, 2016
- State of Connecticut, 2016
- State of New Jersey, 2016

PUBLICATIONS

'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

'Negotiating Regulatory Coherence: The Costs and Consequences of Disparate Regulatory Principles in the Transatlantic Trade and Investment Partnership Agreement Between the United States and the European Union' 47 Cornell Int'l L.J. 445, 2014

'Sebelius v. Hobby Lobby Stores', The Federal Lawyer - May/June 2014, co-author

MEMBERSHIPS

- New York City Bar Association, Estate and Gift Taxation Committee

TALKS

'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

EDUCATION

Schreyer Honors College, The Pennsylvania State University, B.A.
Cornell Law School, J.D.

LANGUAGES

ENGLISH

DATES

JOINED: 2015

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