



## Jenny L. Longman

Counsel

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Jenny Longman is Counsel in the Firm's Tax department, where she has advised clients on numerous matters, including corporate and partnership tax issues, corporate reorganizations, business acquisitions and dispositions, cross border payment issues, foreign and domestic trust matters, state and local tax planning issues, and tax controversy matters.

Ms. Longman advises high net worth individuals, executors and trust companies on U.S. income tax issues related to U.S. and foreign grantor and non-grantor trusts, including application of the "throwback tax," U.S. income taxation of foreign estates, and residency and domicile matters. She counsels nonresidents looking to move to the United States on pre-immigration tax planning, and similarly counsels U.S. citizens and green card holders looking to expatriate on Exit Tax matters.

She advises regularly on subpart F and PFIC issues, including the new GILTI tax and transition tax enacted as part of the Tax Cuts and Jobs Act. She also advises on FATCA and CRS issues.

In the real estate area, Ms. Longman advises foreign investors on structuring U.S. real estate investments, looking to maximize U.S. income tax efficiency as well as minimize U.S. estate tax exposure.

She has counseled clients under audit by the IRS and New York State, as well as many clients who have chosen to come into U.S. tax compliance through the Offshore Voluntary Disclosure Program, the Streamlined Filing Compliance Procedures, and other IRS programs.

In the domestic area, Ms. Longman has advised on income tax issues in relation to S corporations, choice of business entity, and state and local tax planning.

### Education

- New York University School of Law (LL.M., 2006)
- New York University School of Law (J.D., 2005)
  - Articles and Notes Editor, *Journal of International Law & Politics*
  - Chuma David and Rose Estreicher Memorial Prize
- Columbia College (B.A., *magna cum laude*, 2002)
  - Phi Beta Kappa
  - Writer, *Columbia Spectator*

### Admissions

- New York

## Professional Activities

- Panelist, “The Privacy Conundrum – Compliant Strategies in a Transparent World,” Wealth Management and Tax Executives Workshop, American Bar Association and International Bar Association’s 18th Annual Tax Planning Strategies Conference (April 11, 2018)
- Co-chair, “Planning for (Non)-Residency” Wealth Management Workshop, American Bar Association and International Bar Association’s 16th Annual Tax Planning Strategies – U.S. and Europe. Milan, Italy. (March 16, 2016)

## Publications

- "[Impact of International Tax Reform Provisions on International Estate Planning](#)," (May 2018)
- "[Tax Reform Update: Tax Planning Opportunities for Noncitizens Residing in the United States](#)," (January 2018)
- "[U.S. Tax Planning for Temporary Residency in the United States](#)," Bloomberg BNA's *Daily Tax Report* (December 2015)
- “Who Is a U.S. Person? Disparities Between U.S. Tax and Immigration Law,” *BNA Tax Planning International Review* (March 2014)