

# 2017 International Estate Planning Conference

Paul Marcotte was the Co-Chair and a Panelist at the 2017 International Estate Planning Conference hosted by the MSBA and STEP on Wednesday, April 5, 2017.

The title of his presentation was *Offshore Disclosure, Cross-Border Tax Enforcement, Expatriation, Gatekeeper and Other Hot Topics*.

Below is a summary of his presentation from the MSBA:

"Cover reporting for US persons including FBARs, Forms 8938, 3520, 5471, 8621, etc. and penalties; Remedial offshore compliance strategies - OVDP/Streamlined/other options, impact of FATCA, global enforcement trends including OECD Common Reporting Standard, TIEAs, Post-2008 expatriation exit and succession tax regimes (Sections 877A and 2801), decline of the common law revenue doctrine and enforcement of foreign tax laws in US; Ethical issues in light of *Pasquanto v. US*, gatekeeper/anti-money laundering initiatives/beneficial ownership disclosure."

He also participated in the final session of the day, *Case Study*, along with Deborah Cohn, a member of the firm's Estate Planning, Estate & Trust Administration, and Tax practice groups.

Paul Marcotte is Chair of the firm's Tax practice and concentrates his practice on federal, state, and international matters (planning and controversy), estate and wealth preservation and succession planning.