Dina Kapur Sanna

Partner

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Overview

Dina, Chair of the International Estate Planning practice, has nearly 30 years of experience on advising global families on wealth management structures that span multiple jurisdictions. Her practice involves advising high net worth clients and fiduciaries on the administration of complex foreign estate and trust asset holding structures, including rules applicable to income taxation of foreign trusts with U.S. beneficiaries and the corporate anti-deferral regimes relevant to U.S. shareholders of foreign companies. Dina regularly advises on pre-immigration and expatriation tax planning, and U.S. income and transfer tax rules affecting non-U.S. taxpayers with U.S. income and/or assets, including U.S. real estate, as well as U.S. taxpayers with foreign income or assets. She also advises on compliance and reporting for clients with overseas interests in foreign accounts, corporations, and trusts.

Dina is widely recognized as a leading practitioner in international estate planning by Chambers High Net Worth, Chambers Global, Private Client Global Elite, and The International Who's Who of Private Client Lawyers. Clients and peers commend her deep technical knowledge and her ability to navigate cross-border planning with clarity and precision.

Her experience and judgment make her particularly well-suited to advise clients with complex U.S. and U.K. connections and diverse global assets, ensuring coordinated, practical, and discreet solutions across jurisdictions.

Education and Credentials

Education

New York University School of Law, LL.M., in Taxation

The George Washington University Law School, J.D., with Honors, Order of the Coif

Lehigh University, B.A., *magna cum laude*, Omicron Delta Epsilon, the International Economic Honorary Society

Admissions

State of New York

Affiliations

Practices & Industries

Family Office

International Trust & Estates

LATAM

Private Client

Trust & Estates

Trust Services and Fiduciary Compliance

American Bar Association, Section of Real Property, Trust and Estate Law, Income and Transfer Tax Planning Group, International Tax Planning Committee

American College of Trust and Estate Counsel (ACTEC), Fellow; International Estate Planning Committee

International Academy of Estate and Trust Law, Academician

New York State Bar Association, Trusts & Estates Law Section, International Estate Planning Committee

Society of Trust and Estate Practitioners (STEP)

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

Recognitions

Chosen for inclusion in *Chambers HNW Guide* (Chambers & Partners) of recognized practitioners for Private Wealth Nationwide, 2017-2025; USA Eastern Region, 2016, 2020-2023; New York, 2016-2025

Named a *Who's Who Legal* as a WWL: Thought Leaders Global Elite 2024 and for Thought Leaders USA, 2024

Selected to the list of *Private Client Global Elite* by *Legal Week* (ALM Media Properties, LLC), 2017-2025

Chosen for inclusion in *Who's Who Legal* (Law Business Research Ltd), Private Clients, 2018

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Trusts and Estates, 2007-2026

Chosen for inclusion in the *Chambers Global* (Chambers & Partners) for Global-wide International Private Client, 2015-2016, 2020

Chosen for inclusion in the *Chambers USA Legal Directory* (Chambers & Partners) of recognized practitioners for wealth management in Connecticut, 2011-2016

Chosen for inclusion in *The International Who's Who of Private Client Lawyers* (Law Business Research Ltd), 2013-2015

Selected to the list of New York *Super Lawyers*®, Estate Planning & Probate 2009-2012

Insights

Navigating U.S. Tax Planning for Non-U.S. Individuals with Assets and Trusts
March 17, 2026

U.S. Tax Planning for Non-U.S. Persons, Assets and Trusts - An Introductory Outline
September 18, 2024

Are You Required to Participate in Bureau of Economic Analysis' Benchmark Survey?
May 1, 2023

Pre-Residency Planning for Your Client's Trust
October 22, 2021

IRS Provides Limited Relief to Cross-Border Taxpayers Stranded by COVID-19
April 28, 2020

IRS Significantly Extends Filing, Payment and Other Deadlines Due to COVID-19
April 10, 2020

COVID-19 Response: NY Executive Order Permits Video Execution of Wills and Other Documents
April 8, 2020

Summary of Certain Tax Relief Available in COVID-19 CARES Act
March 31, 2020

Traps for the Unwary: COVID-19 Tax Relief Fails to Extend Certain Foreign Information Return Filing Deadlines
March 30, 2020

Attribution After the TCJA: A Downward Spiral of Unintended Consequences
October 24, 2019

IRS Revises EIN Application Process, Increasing Burden on Non-U.S. Taxpayers
March 29, 2019

Structuring Foreign Investments in U.S. Real Estate After the Tax Cuts and Jobs Act
summer 2018

Controlled Foreign Corp. Restructuring for US Taxpayers
August 13, 2018

Tax Reform and International Private Clients
January 10, 2018

The New Form 5472 Reporting Requirements: Are your clients ready?
October 18, 2017

Long Arm of the Law: The Risk to U.S. Practitioners of Prosecution for Facilitating Foreign Tax Offenses
June 1, 2017

Reporting Requirements for Foreign Trusts
February 1, 2017

New Filing Requirements for Foreign-Owned Disregarded Entities
January 3, 2017

IRS Issues Final Regs for Reporting of Foreign Financial Assets
March 4, 2016

IRS Issues Proposed Regs Taxing Gifts and Bequests From Covered Expatriates
September 22, 2015

News

Day Pitney Earns Prominent Recognition in 2026 Legal 500 US Private Client Guide
Day Pitney Press Release, April 23, 2026

Day Pitney's Chambers High Net Worth Recognition Climbs to 22 Attorneys in 2025 Edition
July 24, 2025

Dina Kapur Sanna Honored in Law.com's 2025 Private Client Global Elite Directory
January 28, 2025

Dina Kapur Sanna Named a Who's Who Legal: Thought Leaders Global Elite 2024 and Thought Leaders USA 2024 for Private Client
September 10, 2024

Chambers High Net Worth Recognizes 18 Day Pitney Attorneys for Private Wealth Law
July 18, 2024

Day Pitney Secures Solutions for International Americans Award at the Family Wealth Report Awards 2024
May 6, 2024

Dina Kapur Sanna Named a Who's Who Legal: Thought Leaders Global Elite 2023
December 6, 2023

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law
July 20, 2023

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law
July 22, 2022

Chambers High Net Worth Recognizes 20 Attorneys for Private Wealth Law
July 26, 2021

Chambers High Net Worth Recognizes Day Pitney and 16 Attorneys for Private Wealth Law
July 10, 2020

Chambers Global 2020 Ranks Day Pitney's Energy Practice, Energy Attorneys, and Individual Client Attorneys
February 18, 2020

Day Pitney Attorneys Named to Legal Week's Private Client Global Elite for 2019
September 9, 2019

Chambers High Net Worth Recognizes Day Pitney and 16 Attorneys for Private Wealth Law
July 18, 2019

Chambers High Net Worth Guide 2018 Recognizes Fifteen Day Pitney Attorneys
July 24, 2018

Four Day Pitney Partners Named to Legal Week's Private Client Global Elite List for 2018
July 19, 2018

Profiles in Diversity Journal Names Four Day Pitney Attorneys "Women Worth Watching" For 2018
June 13, 2018

Dina Kapur Sanna Elected Member of The International Academy of Estate and Trust Law
February 26, 2018

Chambers High Net Worth Guide 2017 Recognizes Eleven Day Pitney Attorneys
September 20, 2017

71 Day Pitney Lawyers Named to 2017 Best Lawyers List
August 15, 2016

Chambers High Net Worth Guide 2016 Recognizes Nine Day Pitney Attorneys
June 28, 2016

Chambers USA 2016 Ranks 47 Day Pitney Attorneys
May 27, 2016

Chambers Global 2016 Recognizes Six International Private Client and Energy Partners
March 23, 2016

Day Pitney Reelects Executive Committee and Elects New Executive Board
March 18, 2016

68 Day Pitney Lawyers Named to 2016 Best Lawyers List
August 24, 2015

Chambers USA 2015 Ranks 51 Day Pitney Attorneys
May 21, 2015

Seventy Day Pitney Lawyers Named to 2015 Best Lawyers List
August 22, 2014

Chambers USA 2014 Ranks 46 Day Pitney Attorneys
May 23, 2014

Seventy Day Pitney Lawyers Named to 2014 Best Lawyers List
August 15, 2013

Chambers USA 2013 Ranks 39 Day Pitney Attorneys
May 24, 2013

Ninety-eight Day Pitney Attorneys Recognized by *Super Lawyers*
October 22, 2012

Seventy-Five Day Pitney Lawyers Named to Best Lawyers List for 2013
August 23, 2012

Chambers USA 2012 Ranks 41 Day Pitney Attorneys
June 8, 2012

Seventy-two Day Pitney Lawyers Named to Best Lawyers List for 2012
October 4, 2011

Chambers USA 2011 Ranks 45 Day Pitney Attorneys
June 10, 2011

Seventy-six Day Pitney Lawyers Named to Best Lawyers for 2011
August 9, 2010

In The Media

"Multinational Families and Migration of Key Stakeholders: What happens when settlor, trustee, beneficiary or owner moves to a new jurisdiction," STEP New York
March 26, 2026

Citywealth Leaders List, 60 second interview – Dina Kapur Sanna, Day Pitney
Citywealth , March 18, 2026

International Private Client Department Cochairing and Speaking at 20th Annual International Estate Planning Institute
March 21, 2025

Dina Kapur Sanna Serving as Panelist at IBA Private Client Tax Conference
March 4, 2025

What are the implications of the UK non-dom regime changes for US persons?
Transatlantic Wealth & Estate Planning: New York 2024, November 20, 2024

"Tax and Non-Tax Considerations when Domesticating an Offshore Trust", STEP Wyoming
September 21, 2024

Successfully Serving Families of Wealth for Generations
Acclaim Magazine, May 2024

"Estate planning and administration for the Cross-Border client with ties to the United States and Israel", STEP NY
June 25, 2024

"Musical Chairs & the Family Cottage: What Happens When the Music Stops & There's Not Enough Room at the Inn?", The American College of Trust and Estate Counsel (ACTEC)
June 24, 2024

New York Partner, Dina Kapur Sanna Co-Chair of International Trusts & Estates Webinar Using Trusts and Alternative Vehicles for Inbound Investments
April 4, 2024

Using Foreign Partnerships to Hold U.S. Situs Assets, Interplay with 663(b) and FAI Planning
19th Annual International Estate Planning Institute, March 14, 2024

"The Nitty-Gritty of Foreign Trust Taxation – Diving Into the Complex U.S. Tax Rules Associated With Foreign Trusts", Heckerling Institute on Estate Planning
January 11, 2024

"Transatlantic Wealth & Estate Planning Conference," Informa Connect
September 13, 2023

"18th Annual International Estate Planning Institute," New York State Bar Association and STEP NY
March 30, 2023

"Managing a Global Family: Cross Border Considerations and Other Key Trends," Family Office Leadership Program, Citi Private Bank
June 7, 2022

"17th International Estate Planning Institute," International Section, Trusts & Estates Law Section, New York State Bar Association and STEP-NY
April 1, 2022

"Tricks and Tips on Navigating the Choppy Waters of International Estate/Succession Administration" The American College of Trust and Estate Counsel
March 12, 2022

"From Take Off to Touch Down – A Comprehensive Look at Inbound Investments into U.S. Markets," Heckerling Institute on Estate Planning
January 12, 2023

"Planning Tips and Pitfalls for International Estate Planners," Florida Fellow Institute, American College of Trust and Estate Counsel
September 23, 2021

Private Client TransTrusts Bermuda: Impact of Regulation, Economic Substance, Beneficial Owner Registrations, FATCA, CRS Across Jurisdictions
June 4, 2021

"Little-Known Wrinkles in Foreign Trusts – Skills to Avoid Pitfalls in Practice," 16th Annual International Estate Planning Institute: Part 2
March 18, 2021

Dina Kapur Sanna Co-Chairs 16th Annual International Estate Planning Institute: Part 2
March 18, 2021

Sanna and Whitaker Named to Legal Week's Private Client Global Elite for 2021
Legal Week, February 5, 2021

Planning Tips and Pitfalls for International Estate Planners
December 8, 2020

Inbound Planning: Trust and Estate Planning 2020
December 10, 2020

U.S. Federal Estate, Gifts and GST Taxation of Nonresident Aliens
The Chamber's International Tax Journal, December 3, 2020

Where Should I Locate My Structures?
September 3, 2020

Nonresident Investment in U.S. Real Estate: Tax Traps to Avoid
March 20, 2020

International Trust and Estate Planning 2019
November 14, 2019

Cambridge International Wealth Advisors Forum 2.0
May 17, 2019

International Estate & Tax Planning 2019
May 6, 2019

Nuts and Bolts of Domesticating Foreign Trust Structures
March 14, 2019

15th Annual International Estate Planning Institute
March 14-15, 2019

Lose the Fear of the Foreign – Practical Planning Strategies
January 16, 2019

International Trust and Estate Planning 2018
November 2, 2018

8th Annual BTG Pactual Wealth Management Future Leaders Program
October 11, 2018

New Ethical Standards in Tax Planning: What is Acceptable Going Forward?
September 6, 2018

Suitable Investment Structures for International Clients
October 17, 2018

Structuring Foreign Investments in U.S. Real Estate After the Tax Cuts and Jobs Act
June 4, 2018

14th Annual International Estate Planning Institute
March 22-23, 2018

Foreign Trusts Redux: Latent Opportunities and Patent Pitfalls
14th Annual International Estate Planning Institute, March 22, 2018

2017 Delaware Trust Conference
October 24, 2017

Recent Developments in International Estate Planning: The U.S. Begins to Embrace Transparency
October 18, 2017

"International Recent Developments," Heckerling Institute on Estate Planning
September 21, 2017

Dina Kapur Sanna and Carl A. Merino Speak at International Wealth Advisors Forum
June 15, 2017

Living in a Glass World: A Global Transparency Outline for Wealth Advisors
May 25, 2017

Complex Issues in Foreign Trusts
13th Annual International Estate Planning Institute, March 23, 2017

13th Annual International Estate Planning Institute
March 23, 2017

American Law Institute CLE International Trusts and Estate Planning 2016
October 27, 2016

Conn. Law Firms Appoint Leaders, Announce New Hirings
The Connecticut Law Tribune, April 14, 2016

Inbound Planning with Foreign Trusts (Including Planning for Underlying Foreign Companies)
ALI-CLE International Trust and Estate Planning, San Francisco, California, October 20, 2014

Tax Residency - Who is a Tax Resident in Your Jurisdiction
International Wealth Advisors Future Leaders Forum, June 3, 2015

Foreign Account Tax Compliance Act (FACTA), Primer for U.S. Individual Taxpayers with Foreign Assets and Foreign Financial Institutions
West LegalEdcenter, June 12, 2012

Current Tax Topics: Foreign Trusts: Dealing with UNI, Grantor v Non-Grantor GST
New York State Bar Association's 9th Annual International Estate Planning Institute, March 15, 2013

Cross-Border Investment in Financial Assets: Structuring and Compliance Considerations
American Bar Association's Estate Planning and Real Property Spring Symposia CLE Meeting, April 30, 2015

Foreign Trusts: How to Deal with UNI
11th Annual International Estate Planning Institute , March 12, 2015

Foreign Investment in U.S. Real Property
11th Annual International Estate Planning Institute, March 12, 2015

The Future of Private Wealth Planning - More Than Just Compliance
International Bar Association, London, England, March 3, 2015

Moderator, "Transparency & Disclosure" and "Matrimonial & Succession Regimes: Advising the Multinational Couple on their Estate Plan," International Wealth Advisors: the Future Leaders Forum, Surrey, United Kingdom, June 4-6, 2014
June 4, 2014

Warren Whitaker and Dina Kapur Sanna Co-author Chapter of ABA Guide to International Estate Planning
December 10, 2013

PFIC Considerations For Foreign Investors with U.S. Beneficiaries
STEP Boston, October 3, 2013

Changing Attitudes to Disclosure
International Wealth Advisors: The Future Leaders Forum, Frankfurt, Germany, June 5, 2013

Perceptions of Assertive Women
Tri-State Diversity Council Symposium, Women Leaders as Architects of Change, March 7, 2013

Delaware Trust Conference
Delaware Bankers Association, October 2, 2012

When a Marriage Goes Global
ABA Section of Real Property, Trust & Estate Law, May 4, 2012

Planning Considerations for the NRA and the US Expat
ABA Real Property Trust & Estate Law CLE Seminar, April 3, 2012

U.S. Tax Planning for Non-U.S. Persons with U.S. Income and Assets
September, 2011

United States/India Cross Border Planning
4th Annual STEP Pacific Rim Conference in Santa Monica, CA, May 12, 2011

Advanced Planning for United States Beneficiaries of Foreign Trusts
4th Annual STEP Pacific Rim Conference in Santa Monica, CA, May 12, 2011

Swiss Trustees and Protectors: Global Strategies from Offshore to Onshore
STEP Suisse Romande Annual Conference, May 10, 2010

Spotting Issues When People Move Across Borders
ABA Section of International Law 2010 Spring Meeting: Fundamentals of International Practice, April 13, 2010

Sixth Annual International Estate Planning Institute
New York State Bar Association, March 18, 2010