

# Today's Speaker



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James "Andy" Osteen is a Principal in Kaufman Rossin's estate, trust, and exempt organization practice. He provides tax compliance, advisory, and consulting services for various clients, including high-net-worth individuals, estates, trusts, and tax-exempt organizations.

- Master of Laws, Taxation, University of Miami School of Law
- Juris Doctor, University of Miami School of Law
- Bachelor of Business Administration, Accounting/Finance, University of Miami



## Protecting what matters:

### Kaufman Rossin's Estate, Trust & Exempt Practice

- Delivering JOY to amazing clients for 60 years!
- 1,500+ returns annually
- 20+ dedicated professionals
- Offices in Miami, Fort Lauderdale and Boca Raton
- Expertise in specialized areas:
  - Public Charities, Private Foundations, & DAFs
  - Estate & trust administration and best practices
  - Domestic and foreign gift & estate tax planning and issues
  - Income tax planning for individuals, trusts, estates, and tax-exempt organizations
  - Postmortem tax planning

# International Clients

## —our fast-growing segment of new clients

- Affidavit submissions for federal Transfer Certificates
- Form 706-NA
- Determining situs (U.S. v. non-U.S.) of assets for gift/estate tax purposes
- DNI/UNI calculations & preparation of FNGTBS for foreign trusts
- Form 3520
- Form 8288/8288-A
- Form 1040NR for foreign estates & trusts
- ITIN applications for non-U.S. beneficiaries
- EIN applications for foreign estates & trusts
- Foreign charity & foundation issues
- Form 709 - gifts from U.S. citizen spouse to non-U.S. citizen spouse



## Domestic Clients

- Form 1041 & 1041-T
- Form 1040
- Form 706
- Form 709
- Form 990 series
- Charitable Trusts (CLATs, CRUTs, etc.) - Form 1041/5227
- Separate share rules
- IRC §645 elections
- 65-day rule DNI calculations
- FAI calculations for mandatory income distributions
- Document review
- Fiduciary accountings
- Representation before the IRS for tax examinations/notices
- PLRs
- Applications for tax-exempt status (Form 1023/1024)