



Jenny L. Longman

Counsel

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212.336.2409

Jenny Longman is Counsel in the firm's Tax Department and Trusts and Estates Department. She advises clients on numerous domestic and international tax and estate planning issues, including structures involving trusts, foundations, and usufruct and bare ownership property divisions, as well as other foreign law arrangements.

Ms. Longman advises high net worth individuals, family offices, entrepreneurs, executors, and trust companies on a variety of income tax issues, including partnership tax, corporate reorganizations, choice of entity, business acquisitions and dispositions, cross-border withholding issues, foreign and domestic trust matters, state and local tax planning, and tax controversy matters. 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. She has also advised statutory executors and non-U.S. estates under audit for U.S. estate taxes.

Ms. Longman's cross-border tax work ranges from classification of trusts as grantor or nongrantor and domestic or foreign, the application of the "throwback tax," U.S. income taxation of foreign estates and trusts, and residency and domicile matters. She regularly advises on subpart F, passive foreign investment company and double tax treaty issues. Ms. Longman counsels nonresidents looking to move to the U. S. on pre-immigration tax planning, and similarly counsels U.S. citizens and green card holders looking to expatriate on Exit Tax matters.

She also advises on cross-border estate planning issues, including domicile-related planning, application of estate tax treaties, and structuring complex estate plans to account for both domestic and foreign law concerns.

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.

Ms. Longman frequently publishes articles and lectures on various global tax and trusts and estate planning topics. She is a member of the International Academy of Estate & Trust Law and the Society of Trust and Estate Practitioners (STEP), and serves as a member of the STEP USA Public Policy Committee. She previously served as the Legislative Initiative Co-Chair of the New York Chapter of STEP.

Admissions

- New York

Professional Activities

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Member, STEP USA Public Policy Committee (2025-present)

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Member, International Academy of Estate & Trust Law (2025-present)

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Speaker, "Entering the U.S. Tax System: Key Rules, Risks, and Planning Opportunities for High Net Worth Individuals," ABA's 2026 May Tax Meeting (May 8, 2026)

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Speaker, "Navigating Civil Law Usufruct/Bare Ownership Arrangements as a U.S. Tax Professional," STEP New York (March 27, 2026)

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Co-Chair, "It's a Matter of Trust: Foreign Grantor Trusts and Other Trust Developments," American Bar Association and International Bar Association's 25th Annual U.S. and Europe Tax Practice Trends Conference (April 9, 2025)

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Speaker, "Best Practices for Cross-Border Tax Issues: Reporting, Planning, and Preparation," Wealthstream Advisors Webinar (September 18, 2024)

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Speaker, "International Students' Post-Graduation Immigration Options and Related Tax Considerations," STEP New York (May 8, 2024)

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Panelist, "FinCEN Transparency Initiatives Have Become UBIQUITOUS," STEP Webinar (March 27, 2024)

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Speaker, "The U.S. Corporate Transparency Act and New York's LLC Transparency Bill: Practical Effects and Implementation for You and Your Clients," STEP Geneva (December 7, 2023)

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Speaker, "Real Estate Issues for High Net Worth Individuals in a Cross-Border Context," New York State Society of CPAs Real Estate Conference (December 1, 2022)

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Panelist, "Paradise, Paradise, Pandora... where is privacy or has DAC6 come too late?", International Bar Association's 27th Annual International Private Client Conference (June 13, 2022)

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Panelist, "Art: Private passion or a private client asset?", International Bar Association's 25th Annual International Private Client Conference (March 2, 2020)

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Co-chair, "Inheriting Problematic Structures: Common Issues for Heirs/Beneficiaries and Pre-Death Restructuring Possibilities," American Bar Association and International Bar Association's 19th Annual U.S. and Europe Tax Practice Trends Conference (April 3, 2019)

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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)

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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

- Co-Author, "The Corporate Transparency Act and Estate Planning for International Clients," *NYSBA Trusts and Estates Law Section Journal 2024 Vol. 57, No. 2* (June 2024)
- Co-Author, "Grin and Bare It, Part III: U.S. Tax Consequences for a Bare Owner Who Is a U.S. Taxpayer," *Tax Notes* (February 5, 2024)
- Co-Author, "Grin and Bare It, Part II: Tax Issues for the Usufruct Owner in the United States," *Tax Notes* (June 19, 2023)
- Co-Author, "Grin and Bare It: Usufruct and Naked Ownership Structures in the United States" *Tax Notes* (January 2023)
- Co-Author, "Who Should Apply to IRS' Voluntary Disclosure Program?" *Think Advisor* (January 2021)
- "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)

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*