



## ATTORNEY | CALIFORNIA AND INTERNATIONAL ESTATE PLANNING

**Janet L. Brewer is the principal of the Law Office of Janet L. Brewer, headquartered in Los Altos, California, where she has served clients throughout Silicon Valley and the Bay Area for more than 30 years. Janet is certified as a specialist in estate planning, wills, trusts, and probate law by the California State Bar Board of Legal Specialization.**

## A DIFFERENT KIND OF ESTATE PLANNING PRACTICE

What sets Janet apart isn't just her three decades of experience—it's her analytical approach to solving complex planning puzzles, particularly for clients with international connections. After spending her first 15 years in corporate law working with companies like Hewlett-Packard, Janet discovered her calling in estate planning, which allows her to make a meaningful difference in people's lives by helping them design legacies for those they love most.

Approximately a quarter of Janet's practice focuses on helping non-resident aliens, visa holders, green card holders, and other international families plan for their US-based assets while minimizing the impact of US estate and gift taxes on international assets. As a member of STEP (the Society of Trust and Estate Practitioners)—an invitation-only group of estate planning professionals with concentrated knowledge in international estate planning—Janet regularly prepares estate plans for foreign nationals who own property or live in the United States and for US citizens who own property abroad or have international family members they want to provide for.



## AREAS OF FOCUS

### Core Estate Planning Services:

- Complex estate planning and wealth transfer strategies
- Trust administration and probate
- Estate and gift tax planning and compliance
- Healthcare directives and powers of attorney
- Charitable planning strategies

### International Estate Planning:

- Planning for expatriates living abroad with US assets
- Planning for foreign nationals with assets or family in the US
- Planning for US citizens and green card holders with international family members or beneficiaries in California
- US estate and gift tax compliance for international clients (not income tax matters)
- Multi-jurisdictional estate planning strategies



## WORKING WITH JANET

### We're Grateful for Your Referrals—And Want to Serve Them Well

We deeply appreciate the trust you place in us when you refer clients. To ensure we can provide the best possible service and use everyone's time effectively, here's what helps us serve your clients most successfully.

### Clients we're particularly well-positioned to help:

- **International professionals** with US assets who need estate planning that addresses multiple jurisdictions
- **Foreign nationals** owning US real estate, investment accounts, or business interests, or those with children or other beneficiaries in California they want to provide for

- **US citizens or green card holders** with international family members or foreign assets
- **Analytical professionals** (engineers, tech executives, etc.) who appreciate detailed, logical planning approaches
- **High-net-worth individuals** with complex family or financial situations requiring sophisticated strategies

### Situations where we excel:

- Cross-border estate and gift tax planning
- Multi-generational wealth transfer with international elements
- Estate plans involving foreign trusts or entities
- Complex family dynamics with international components





## WHEN TO CONSIDER OTHER RESOURCES

While we're always happy to discuss potential solutions, clients might be better served elsewhere for:

- Domestic or offshore asset protection trusts (we co-counsel or refer these out)
- International business formation or planning (we refer to specialists)
- Annual income tax planning, FATCA compliance, or other income tax matters (we work with qualified CPAs)
- Simple domestic estate planning without an international element



*"We are a mixed citizenship couple who faced several complex estate planning challenges. Janet Brewer worked through all of these issues with us and found a structure that minimizes risk and maximizes the legal position of ourselves and our beneficiaries. She is delightful to work with, has a great sense of humor, and maintains her professionalism and commitment to the law throughout the process."*

— KW & XSQ



Thank you for your partnership and entrusting us with your clients. We're committed to providing a thoughtful, analytical approach to domestic and international estate planning that every individual and family deserves. If you have questions about referring a potential client, please don't hesitate to contact us.

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