



Attorney

## Angela K. Santos

**Angela Klemack Santos** practices in the area of private client wealth planning and tax. Ms. Santos advises U.S. and non-U.S. high-net-worth individuals, families, business owners and their advisors with respect to the design and implementation of tax minimizing and wealth transfer planning strategies, addressing U.S. income and transfer taxes, domestic and international estate planning, pre-immigration planning, tax compliance, asset protection and business succession planning. She also advises fiduciaries and individuals regarding the tax treatment and reporting obligations of U.S. trusts and foreign trusts with assets or beneficiaries located in the U.S. Additionally, Ms. Santos advises personal representatives/executors and trustees on complex estate and trust administration and postmortem planning.

Her practice includes preparation of wills, revocable trusts and irrevocable trusts, marital agreements, sophisticated trusts, such as dynasty trusts, foreign grantor trusts, intentionally defective grantor trusts (IDGTs), beneficiary defective irrevocable trusts (BDITs), irrevocable life insurance trusts (ILITs), grantor retained annuity trusts (GRATs), incomplete nongrantor trusts (INGs), first-party and third-party supplemental needs trusts (SNTs), lifetime spousal access trusts (SLATs), domestic and offshore asset protection trusts, charitable trusts and foundations, and family limited liability companies and limited partnerships (FLLCs and FLPs). Her practice also includes trust administration matters, modifying trusts, structuring new trusts, decanting, domesticating foreign trusts to the U.S., and transferring other state trusts to Florida.

Ms. Santos is admitted to practice in Florida, New York and Connecticut. She was a 2016 graduate of the inaugural class of the Florida Fellows Institute of the American College of Trust and Estate Counsel ("ACTEC"). She was a 2016–2018 Fellow of the Real Property Probate and Trust Law ("RPPTL") Section of The Florida Bar. She is a graduate of Georgetown University Law Center, where she earned an LL.M. in Taxation, and Syracuse University College of Law,

where she was editor-in-chief of *The Labor Lawyer*, an ABA publication. She is also a graduate of The Ohio State University, where she was a Morrill Scholar and Fellow of the John Glenn Institute for Public Policy and Public Service.

### **Areas of Practice**

- Wealth Transfer Planning
- Taxation
- Trusts and Estates
- Asset Protection
- Business Succession Planning
- Probate and Estate Administration

### **Admissions**

- Florida
- New York
- Connecticut

### **Education**

- Georgetown University Law Center, LL.M., Taxation, 2010
- Syracuse University College of Law, J.D., 2009
  - Editor-in-Chief, *The Labor Lawyer*, an ABA publication
- The Ohio State University, B.A., 2003
  - Fellow, The John Glenn Institute for Public Policy and Public Service

### **Experience**

- Katz Baskies & Wolf PLLC
- Duane Morris LLP
  - Partner, 2020-2024
  - Associate, 2012-2019
- Withers Bergman LLP
  - Associate, 2010-2011
- S. House of Representatives
  - Legislative Aide, Congressman Patrick J. Tiberi, 2003-2006

### **Professional Activities**

- Editor-At-Large, *ActionLine*, magazine published quarterly by the Real Property Probate and Trust Law (RPPTL) Section of The Florida Bar
- Society of Trust and Estate Practitioners (STEP) Member, TEP
- American Bar Association
  - Real Property, Trust and Estate Law Section
  - Tax Law Section
- Florida Bar Association
  - Real Property, Probate and Trust Law (RPPTL) Section

- Executive Council, 2018-2023
- Vice Chair, Fellows Committee, 2018-2021
- Co-Chair, Fellows Committee, 2021-2023
- RPPTL Fellow, 2016-2018
- Greater Boca Raton Estate Planning Council, Member, 2013-present
- Palm Beach County Bar Association, Member, 2012-present

## Honors and Awards

- Listed in Florida Super Lawyers, 2021
- Listed in Florida Super Lawyers Rising Stars, 2020

## Languages

- English
- Spanish

## Civic and Charitable Activities

- Place of Hope, Rinker Campus, Planned Giving Council, 2019-present
- Jude Catholic Church
- Pro Bono – Deferred Action for Childhood Arrivals (DACA)
- Assisting survivors of sex trafficking
  - Small Estate and Probate Administration

## Selected Publications

- Co-author, "Proceed With Caution: Waiver of Spousal Homestead Devise Restriction by Deed," *ActionLine*, Spring 2019
- Co-author, "[Time to Update Partnership and Operating Agreements Under New Audit Rules](#)," *Duane Morris Alert*, January 23, 2018
- Co-author, "Trust Jurisdiction du Jour," *Trust Quarterly Review*, December 2017
- Author, "Out to Pasture: Estate Planning for Horses," *ActionLine*, Summer 2017
- Author, "New Annual Reporting for Foreign-Owned Disregarded Entities," *ActionLine*, Spring 2017
- Author, "Pre-Immigration Income Tax Planning: Don't Leave Home Without It," *ActionLine*, December 2016
- Co-Author, "Pre-Immigration US Tax Planning Essentials," *Journal of International Tax, Trust and Corporate Planning*, Volume 23, Issue 3, pages 151-162 (2016)
- Co-author, "Pre-Immigration U.S. Tax Planning Essentials," International Bar Association, 21st Annual International Wealth Transfer Practices Conference, London, England, February 2016
- Contributor, "Creditors' Rights to Assets in Trust," Chapter 6, *Administration of Trusts in Florida*, 8th Edition 2014, published by the Florida Bar
- Author, "Offshore Trusts and Reporting Obligations," 2014 Estate Planning Guide, *Palm Beach Daily News*, January 12, 2014
- Co-author, "[Treasury and IRS Recognize Same-Sex Marriage for All Federal Tax Purposes](#)," *Duane Morris Alert*, September 3, 2013
- Contributor, "Creditors' Rights to Assets in Trust," Chapter 7, *Asset Protection in Florida*, 3rd Edition 2013, published by The Florida Bar

## Selected Speaking Engagements

- Speaker, "Women in Business - What You Don't Know, You Don't Know," Exit Planning Institute Fort Lauderdale Chapter, January 31, 2024
- Speaker, "Wealth Preservation: Are Your Assets Properly Protected From Creditors?" Duane Morris Doing Business in South Florida Roundtable Series, August 14, 2019
- Co-presenter, "SFO Trends and Techniques: Cutting-Edge Tax Planning Strategies for Single Family Offices," Duane Morris Webinar, June 19, 2019
- Speaker, "Estate and Gift Tax Planning for Nonresident Aliens," The Florida Bar Real Property, Probate and Trust Law Section, Fort Lauderdale, FL, June 14, 2019
- Speaker, "Post-Mortem Planning, Trust Administration and Tax Hurdles," Probate Boot Camp, Pembroke Pines, Florida, December 11, 2015