



## Practice Focus

Alyssa Razook Wan is a Tax, Trust and Estates attorney who handles a variety of domestic and international matters for high-net-worth individuals and families, such as structuring and preparing sophisticated estate plans and trust agreements, structuring investment in and transfer of U.S. real property by non-residents, pre-immigration planning and estate planning involving multinational families and investments. She also assists clients who have recently relocated to Florida in establishing their home- stead and estate plans under Florida law.

Alyssa works closely with clients to form and provide ongoing counsel to not for profits, private foundations and public charities. Additionally, she has developed a special expertise in assisting clients to carry out their charitable goals by supporting non-U.S. charities and activities, either by forming U.S. foundations or preparing equivalency determination letters.

Alyssa obtained her Master of Law degree in Taxation, at the University of Miami School of Law, her Juris Doctor degree, *cum laude*, from Washington University in St. Louis School of Law, and her Bachelor of Science degree in Industrial & Labor Relations from Cornell University.

### Practice

International  
Tax  
Trusts & Estates

### Admissions

Florida

U.S. District Court  
Southern District of Florida

U.S. Tax Court

### Education

University of Miami,  
School of Law, LL.M. in Taxation

Washington University  
School of Law, J.D.  
*cum laude*

*Washington University  
Jurisprudence Review*  
Managing Editor

Cornell University,  
B.S. I & LR

## Professional Honors

- *Best Lawyers: Ones to Watch in America™*, Trusts and Estates, 2021 - Present
- *South Florida Business & Wealth Magazine*, Up & Comers Finalist, 2016
- Cystic Fibrosis Foundation, "40 Under 40" Outstanding Lawyers of Miami-Dade County, 2015
- Greater Miami Chamber of Commerce, HYPE Awards, Finalist, March 2012
- Dade County Bar Association, Certificate of Merit, 2012

## Professional Associations and Memberships

- The Florida Bar
  - Tax Law Section
  - Real Property, Probate & Trust Law Section
    - Charitable Planning and Exempt Organization Committee, Co-Vice Chair, 2022-Present
    - Florida Not For Profit Corporation Act Joint Task Force, 2022-Present
    - Charitable Planning and Exempt Organization Committee, Secretary of Education, Research and Development, 2019-2022
- Lawyers of Distinction
  - Member, Tax and Estate Planning, 2022
- ALFA International
  - Member, Corporate Transactions Practice Group
- Nicklaus Children's Hospital Foundation Ambassador's Legacy Council
  - Member, Advisory Legacy Council, 2023-Present

## IRS Private Letter Rulings Obtained

- PLR 201702004 (decedent's estate qualified for deduction under Section 2055 for property included in gross estate that passed to foreign nonprofit organization) (co-counsel)
- PLR 202119002 (grants paid by U.S. private foundation to foreign nonprofit organizations will be qualifying distributions under Section 4942, will not be taxable expenditures under Section 4945 and will not create any acts of self-dealing under Section 4941)

## Publications

- Co-Author with Jeff Spina-Jennings and David Torre, "Planned Giving Tips and Practice Pointers Based Upon Recent Developments," 2023 Charitable Planning Symposium, *Florida Bar Continuing Legal Education and the Real Property, Probate & Trust Law Section*, Intermediate Course No. 8004, October 20, 2023
- Co-Author with Todd Kesterson, "IRS Guidance Raises Concerns for Charitable NIL Collectives, Other Charities," *Daily Business Review*, August 16, 2023
- Co-Author, "Recent Cases Deny Charitable Income Tax Deductions: CWA Revisited," *Action Line: A Publication of the Florida Bar Real Property, Probate & Trust Law Section*, Winter 2023 Edition
- Co-Author with Todd Kesterson, "Tax Law Considerations for Charitable NIL Collectives in College Sports," *Daily Business Review*, November 22, 2022
- Co-Author with Richard J. Razook, "Navigating I.R.C. §2036 Tax Planning With Florida Law," *The Florida Bar Journal*, March/April 2022 Edition
- Co-Author with Richard J. Razook, "Charitable Giving in a Global Environment," *The Florida Bar Journal*, May/June 2020 Edition
- Author, "What Partners Should Do Following The New Partnership Tax Audit Procedures," Florida
- Co-Author, "New Florida Law Facilitates Access to and Management of a Person's "Digital Estate" After Death," *The Dade County Bar Association Bulletin*, August 2016
- Co-Author with Richard Razook, "FATCA Alert," *FATCA News*, October 21, 2014
- Author, "Base Erosion and Profit Shifting: Views from Peru, Brazil and Mexico," Report from the International Bar Association 6th Annual US-Latin America Tax Planning Strategies Conference, *International Bar Association Taxes Newsletter* (Vol. 20, No. 1), February 2014
- Quoted, "Five Estate Planning Mistakes You Should Try to Avoid," *J.D. Supra Business Advisor*, February 7, 2014
- Author, "Corporations Are 'Persons' But Lack 'Personal Rights': A Review of Statutory Construction and the Limits of Corporate Personhood Based on the United States Supreme Court Case of Federal Communications Commission v. AT&T (2011)," *American Bar Association Young Lawyers Division*, December 2011 (Reprinted in the *Dade County Bar Association Bulletin*, pg. 7, April 2012)

## Legal Alerts

- Author, "Yes, the Corporate Transparency Act Applies to YOU: Important Update For Business Owners," Fowler White Burnett Legal Alert, January 2024
- Co-Author, "So, You're Thinking About Starting Your Own Charitable Organization...," Fowler White Burnett Legal Alert, March 2023
- Author, "Charitable Planning Client Alert: CARES Act Offers Increased Income Tax Deductions for Qualified Charitable Contributions Made in 2020," Fowler White Burnett Legal Alert, April 2020
- Co-Author with Howard W. Gordon, "IRS to End Offshore Voluntary Disclosure Program in September 2018," Fowler White Burnett Legal Alert, *JDSupra*, March 2018
- Co-Author, "Three Key Aspects of the New Tax Law," Fowler White Burnett Legal Alert, *JDSupra*, January, 2018
- Co-Author, "New Florida Law Facilitates Access to and Management of a Person's "Digital Estate" After Death," Fowler White Burnett Legal Alert, *JDSupra*, May 2016
- Co-Author, "FATCA Alert," Fowler White Burnett, P.A. Legal Alert, October 17, 2014
- Author, "IRS Amends Circular 230 Regulations: Standard Tax Disclaimers Should Be Reviewed," Fowler White Burnett, P.A. Legal Alert, August 5, 2014
- Co-Author, "Florida Adopts New Limited Liability Company Act," Fowler White Burnett, P.A. Legal Alert, February 12, 2014

## Speaking Engagements

- Panelist, "Becoming US Entity," 2024 Miami Philanthropy Forum, November 12, 2024
- Panelist, "Family & Community Foundations & Donor Advised Funds Panel Discussion," Florida Bankers Association Trust & Wealth Management Conference, September 20, 2024
- Speaker, "Charitable Giving Tax Strategies and Latest Legal Developments," Probate and Pumpnickel by BNY Wealth, September 17, 2024
- Speaker, "An Overview of Art and Charitable Giving Tax Strategies," Nicklaus Children's Hospital Foundation Ambassador's Legacy Council Quarterly Meeting, June 13, 2024
- Speaker, "Charitable Giving Tax Strategies," TTN 2024 Americas Tax Conference, May 17, 2024
- Panelist, "Charitable Tax & Legal Developments (What Donors Should Do and Should Not Do)," University of Miami SEC-ACC Gift Planning Meeting, March 20, 2024
- Panelist, "Beyond Courtrooms and Closings: An Exchange of Ideas on Corporate Citizenship and Giving, 'Corporate Foundations and International Philanthropy,'" ALFA International 2024 International Client Seminar, February 29-March 3, 2024
- Speaker, "Charitable Tax and Legal Developments," 2023 Miami Philanthropy Forum, November 14, 2023
- Panelist, "Establishing a U.S. Foundation for Columbian Not-For-Profit Institutions," Foundations & Endowments Columbia 2023 Conference, April 28, 2023
- Panelist, "Trusts & Estates in an International World, 'International Philanthropy'" iLaw2023-The ILS Global Forum on International Law, The Florida Bar International Law Section, February 17, 2023
- Speaker, "IP Issues Facing 501(c)(3) Organizations," Charitable Planning and Exempt Organization Committee Year End Meeting, The Florida Bar Real Property, Probate and Trust Law Section, December 9, 2022
- Speaker, "Part II: International Opportunities," 4-Part Series on Charitable Planning Live Audio Webcast, The Florida Bar Real Property, Probate and Trust Law Section, September, 15, 2021
- Speaker, "Pre-Immigration Tax Planning in the 2018 Landscape: Trends, Developments and Updates," The Knowledge Group, February, 2018