ArentFox Schiff LLP
Attorneys

Cindy Brittain

PARTNER

Cindy advises high-net-worth individuals, families, and family offices on sophisticated domestic and international wealth planning strategies.

Industries

Family Office

Practices

Private Clients, Trusts & Estates

International

Asia

Education

California Western School of Law, JD

University of San Diego, LL.M., Taxation

University of North Carolina at Chapel Hill, BA

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Cindy works closely with private clients in the US and around the world, designing efficient strategies that maximize tax benefits for individuals and their global companies while meeting personal wealth transfer and business succession needs.

Cindy lived and worked in Hong Kong, where she served Chinese and Asian clients with their US estate and tax planning. Having also lived in London, her experience in-country provides a solid foundation for US-UK estate and income tax integration.

In addition to her legal practice, Cindy is a frequent speaker on international estate and tax planning issues for beginners and advanced strategists. She also serves as an adjunct professor teaching International Estate Planning at California State University – Northridge.

Client Work

International Tax and Estate Planning.

Cindy has decades of experience advising high-net-worth individuals and families on domestic and international income and estate tax planning strategies and international philanthropic endeavors. Her practice offers significant cross-border experience for families whose members are multinational and whose companies have a global footprint. Cindy helps clients navigate complex issues relevant to international and domestic wealth and asset transfers. She also assists with pre-immigration planning and international corporate tax matters, leveraging her extensive experience with the cross-border regulatory laws that affect planning and compliance. She is frequently sought out by international private clients and their advisory teams in urgent, high-stakes situations to help mitigate legal and reputational risk.

Cindy has worked with many clients who wish to create desired estate planning when Sharia law generally applies to their estate assets.

International Charitable Giving

As part of Cindy's practice, she advises individual clients and large nonprofit organizations on cross-border philanthropy related to compliance and due diligence. She also designs effective tax deduction strategies using dual-qualified charities for US citizens living abroad. Cindy is an instructor for the American Institute for Philanthropic Studies Certified Specialist in Planned Giving program.

Private Trust Companies and Family Offices

Pooling family assets offers several advantages, including succession planning, access to investments that would otherwise be unavailable to certain family entities and individuals, centralization of assets management decisions and the resulting reduction of overall investment fees and potential creditor protection. Cindy creates such entity structures to accomplish those goals and works with each client's investment advisors to ensure that appropriate investment policies are developed focused on the objectives applicable to the client's taxable and nontaxable estate. She uses private trust companies and family office structures to retain the historic legacies and family values inherent in generational wealth.

Pre-Liquidity Event Planning

Prior to the sale of a business or a major liquidity event, there are several wealth transfer opportunities that should be considered. Such strategies focus on passing potential wealth to future generations in a tax-efficient manner. Cindy is often called upon to assist owners of businesses who are embarking upon such transactions to guide them in this critical pre-transaction planning process.

Domestic Estate Planning

Cindy counsels clients and their advisors on the implementation of sophisticated estate planning techniques designed to increase, maintain and transfer wealth in a manner that is consistent with each client's intended legacy. As part of this process, she creates estate plans and drafts a wide range of estate and tax planning instruments, including wills, revocable trusts, insurance trusts, dynastic trusts, charitable trusts, irrevocable defective grantor trust with related gifts and sales strategies and beneficiary deemed owned trust (BDOT) using Internal Revenue Code Section 678.

Anti-Money Laundering and Enforcements

Cindy also provides hands-on guidance for financial institutions and corporate trustees who work with international clients, advising on global enforcement initiatives relevant to companies, accounting firms and law firms that handle international clients. She has assisted in development and implementing anti-money laundering compliance manuals and programs for financial institutions and other clients in connection with the Bank Secrecy Act (BSA) and Uniting and Strengthening America by Providing Appropriate Tools Required to Intercept and Obstruct Terrorism (USA PATRIOT) Act.

Publications, Presentations & Recognitions

Publications

- The Inadvertent Frenchman, *Santa Barbara Lawyer* (Jan. 11, 2022)

Presentations

- 2026 May Tax Meeting, American Bar Association (ABA) Tax Section (May 7 - 9, 2026)
- "New US Tax Legislation – The One Big Beautiful Bill Act: How Are Private Clients Impacted?" STEP Webinar (Sept. 9, 2025)
- "International Estate Planning," 47th Annual UCLA/CEB Estate Planning Institute (Apr. 24, 2025)
- "Deciding and Converting Between Grantor and Non-Grantor Trust Status: Evaluation of Planning Opportunities and Potential Pitfalls," Strafford Webinar (Apr. 17, 2025)
- "Wealth Preservation and Tax Planning for Americans", Outbound Investment Summit – USA (Apr. 3, 2025)
- "Unhappy Modern Families: Failing to Plan," STEP Global Congress (Feb. 25, 2025)
- "Treaty Arrangements for Dual Citizenship," Society of Trust and Estates Practitioners (STEP) Asia Conference (Nov. 12, 2024)
- "Cross-Border Philanthropy: Does it Pay to be Charitable?," Cross-Border Conference, STEP Canada-USA (Oct. 7, 2024)
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“The Supercharger Qualified Domestic Trust (QDOT),” California Lawyers Association’s 2024 Estate and Gift Tax Conference (Mar. 21, 2024)

- “International Estate Administration, Foreign Estate Election, International Probate,” STEP Orange County’s 12th Annual Institute on Tax, Estate Planning, and the World Economy (Feb. 15 - 17, 2024)
- “Estate Planning (and Not Planning) for Foreign Persons with US Assets,” California Society of Certified Public Accountants (CalCPA) International Tax Virtual Conference (Jan. 31, 2024)
- “Taxation of Mobile Executives,” 42nd International Tax Conference, Florida Institute of CPAs (FICPA) (Jan. 19, 2024)
- “A Resurgence for Offshore Trusts? An Onshore Perspective About Whether the Pendulum is Shifting,” STEP Bermuda Conference (Nov. 30, 2023)
- “The Supercharged QDOT,” California Lawyers Association’s Tax Annual Meeting (Nov. 3, 2023)
- “US Beneficiaries of Foreign Trusts,” California Society of Certified Public Accountants (CALCPA) Estate and Trust Planning Conference (Jul. 13, 2023)
- “Certified Specialist in Planned Giving,” American Institute on Philanthropic Studies at Cal State Long Beach (May 31, 2023)
- “Mistakes Foreign Trustees Make from a US Perspective: What Not to Do!,” 2023 Transcontinental Trusts: Geneva Conference (May 11, 2023)
- “Ten Pitfalls to Avoid with International Trusts,” 45th Annual University of Los Angeles/Continuing Education of the Bar (UCLA/CEB) Estate Planning Institute (Apr. 21, 2023)
- “US-China Planning, What You Don’t Know, Yet You Need to Know,” STEP Orange County’s 11th Annual Institute on Tax, Estate Planning, and the World Economy (Feb. 9, 2023)
- “Planning for Expatriation from the US or from California, Including Exit and Income Taxes,” 2023 Tax Institute, USC Gould School of Law (Jan. 25, 2023)
- “Dissecting “Controlled Foreign Corporation” and Its Impact on Offshore Structuring,” STEP Asia Conference (Nov. 15 - 16, 2022)
- “Taxation Planning for US Expats,” America Outbound Summit (Nov. 10, 2022)
- “How to Work With People of Wealth With Assets Abroad or Who are Newly Arrived in the United States,” Financial Planning Association’s Orange County 2022 Tax & Financial Forum (Nov. 3, 2022)
- “S Corps and Trusts with Foreign Beneficiaries,” Beverly Hills Bar Association (Sept. 6, 2022)
- “Navigating Estate and Gift Tax Treaties, US Situs Assets and Allowable Deductions,” Strafford Webinar (Aug. 30, 2022)
- “GST – What You May Not Realize But Need To Know,” California Lawyers Association 29th Annual Estate and Gift Tax Conference (Jul. 28, 2022)
- “US Beneficiaries of Foreign Trusts,” Summit Trust International (Jun. 17, 2022)
- “Preparing Form 706-NA: Estate and Gift Tax Treaties, US Situs Assets, Allowable Deductions, Transfer Certificates,” Strafford Webinar (Jun. 8, 2022)
- “Hot Topics and Strategies for Cross Border Planning: Danger, Water’s Edge Approaching! (A New Paradigm for Cross Border Clients),” Jewish Community Foundation of Los Angeles (May 25, 2022)
- “Competing Property Rights and Regimes,” STEP International Tax and Estate Planning Forum (May 6, 2022)
- “Hot Topics and Strategies for Cross Border Planning: Danger, Water’s Edge Approaching! (A New Paradigm for Cross Border Clients),” 2021 California Fellows Meeting of The American College of Trust and Estate Counsel (ACTEC) (Nov. 5, 2021)

Recognitions

- *Chambers High Net Worth* – Private Wealth Law, California: Southern *(*2024-2026)
- Leaders of Influence: Women in Law, *Orange County Business Journal* (2025)
- Women of Influence: Attorneys, *Los Angeles Business Journal* (2025)
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Leading Global Tax Lawyers, *Lawdragon 500* (2025)

- *Southern California Super Lawyers magazine*, Estate Planning & Probate, Tax (2023-2024)
- *Legal Week*, Private Client Global Elite (2023)

Boards, Memberships & Certifications

- California Lawyers Association, Trusts and Estates Section Executive Committee (2024-Present)
- Society of Trust and Estate Practitioners (STEP) International Client Special Interest Group Member (2023-Present)
- USC Gould School of Law Tax Institute, Planning Committee (2023-Present)
- California Lawyers Association, International Tax Committee, Vice Chair (2023-Present)
- STEP Orange County, Board of Directors, Speaker Chair (2019-Present)
- Beverly Hills Bar Association, International Tax Committee (2019-Present)
- STEP, Full Member (TEP) (2006-Present)
- Santa Barbara County Bar Association, Former Tax Committee Co-Chair

Bar Admissions

California