



## Constance Liu

### Partner

Constance counsels clients on tax-efficient and practical strategies to meet their personal planning objectives, which may include transferring wealth to family members and charitable giving. She collaborates with her colleagues in the corporate, real estate and labor and employment groups to comprehensively guide individual clients with their legal needs.

Constance has considerable experience assisting clients with international estate planning issues, particularly U.S. tax issues relating to investments in the United States, pre-immigration planning, and tax reporting requirements for foreign trusts.

#### Publications

"To Married Couples and Surviving Spouses: Review your estate plan if it has been more than 3 years since your last update," co-author, *Estate Planning & Administration Alert* (October 2017)

"Young Tech Clients and Lifetime Charitable Giving," co-author, *Trust & Estates* (October 2016)

#### Presentations

"Answers to Frequently Asked Questions in International Estate Planning," co-speaker, BASF (January 2018)

"Using Donor-Advised Funds (DAFs) to Deal With the Uncertainty Created Around the Wealth Transfer Laws," co-speaker, 54<sup>th</sup> Annual Hawaii Tax Institute Conference (November 2017)

"United States Gift and Estate Tax Law: Planning for US Spouses and Related Connections," co-speaker, AmCham Tax Meeting Webinar (March 2016)

"U.S. Estate and Gift Tax Planning for the Foreign Investor," 51st Annual Hawaii Tax Institute (November 2014)

"How Chinese Investors Can Avoid the U.S. Estate Tax," Attorney Groups in Shanghai and Beijing, China (October 2011)

"Tax Aspects of Transferring the Business to the Next Generation (In

#### San Francisco

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#### Firm Leadership

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Estate Planning, Practice Group  
Leader

#### Practices/Industries

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Estate Planning & Administration  
Tax  
Financial Services

Light of the New Estate Tax Law," co-speaker, Family Business Center Meeting (January, February 2011)

"Top 10 Estate Planning Techniques," Introduction to GRATs and ILITs, National Business Institute (May 2010)

### **Judicial Clerkships**

Extern to the Honorable Susan Oki Mollyway, U.S. District Court, District of Hawaii

### **Academic Distinctions**

*UCLA Law Review*, Comments Editor

### **Education**

J.D., University of California, Los Angeles School of Law (2008)

B.A., University of Southern California (2005)

### **Admissions and Courts**

California

Hawaii

### **Languages**

Conversational Mandarin Chinese

Conversational Shanghai Dialect