



In the United States, unlike civil law countries, those who draft will have complete freedom to decide who leaves their property. The hereditary division by inventories, as it is known in Italy, has only residual value, meaning that it will be used only if there is no valid will to dispose of the will of the deceased. Therefore, it is essential to have a strong will if you have assets located in Florida, given the broad discretion that you enjoy ordering your will.

Naturally, the Kelley Kronenberg studio is able to assist you in drawing up a will, if necessary, or more generally, in structuring the organization of your properties according to convenient and protective logics. In this regard, you can contact attorney Sonia Oliveri.

### **Trust**

In the United States, transferring ownership through the "Trust" is a very common practice. The Trust is a legal institution completely alien to Brazilian law, but it offers significant advantages and freedom of planning when it comes to structuring and distributing goods. A trust consists of a trilateral relationship of a trust type, through which a first subject transfers assets to a trust account that is then managed by an external party, known as a trust, for the benefit of third parties. Although the administrator has certain powers in the administration, the fiduciary relationship established involves the supervision of the court. In this way, if he violates his fiduciary duties, the administrator can be terminated by judicial procedure.

Among the advantages and solutions offered by the Trust, there are:

1. Greater protection against fiscal pressure;
2. Allow easy transfers of ownership to future generations;
3. Increase the level of protection against third party creditors;
4. Ability to limit the use activities of the beneficiaries of certain assets included in the Trust.

Given the complexity of the matter, if you are interested in creating a "Trust" relationship, it is essential to contact a lawyer who has a thorough knowledge of these institutions. Kelley Kronenberg Studio offers free initial advice on these issues.

In this regard, you can contact attorney Sonia Oliveri.