

April 2020

Update from Benesch's International Private Client Practice Group

Benesch COVID-19 Resource Center: IRS to Provide Relief for Non-US Citizens Experiencing Travel Disruptions

On April 21, 2020, the Internal Revenue Service issued [Rev. Proc. 2020-20](#) to provide relief to certain non-US individuals who experience travel disruptions from leaving the United States caused by COVID-19. Pursuant to Rev. Proc. 2020-20, for the purposes of determining certain individuals' U.S. tax residency under the substantial presence test, eligible individuals may exclude up to 60 consecutive days (the "COVID-19 Emergency Period") from the number of days of presence in the United States for tax year 2020 under the Medical Condition Travel Exception. This COVID-19 Emergency Period shall be a single period starting on or after February 1, 2020 and on or before April 1, 2020 during which the individual is physically present in the United States on each day.

An individual may also claim this relief for the purposes of determining whether such individual is qualified for an exemption from withholding on income from dependent personal services performed in the United States pursuant to a U.S. income tax treaty.

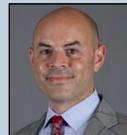
Benesch's International Private Client Group

Benesch's International Private Client Group provides holistic, multi-disciplinary legal services to wealthy, global families. Many of the clients of the International Private Client Group manage their own wealth (which can reach into the multibillions of dollars) and direct their own investments. Clients of the practice range from entrepreneurs wishing to establish a family office, to established global families managing their own wealth in the multibillions, to some of the world's most renowned trust companies. Our clients are "global" in scale because they often have family members, assets, companies and businesses in multiple jurisdictions throughout the world. We represent clients throughout the world, including clients resident in Latin American, Europe, the Middle East, Africa, Hong Kong, Southeast Asia and, of course, the United States.

The International Private Client Group taps into resources across the firm to provide families, family offices and trust companies with a wide range of legal services tailored to their unique needs. Whether advising on a large cross-border real estate or other acquisition or developing a tax-efficient global plan to transfer family wealth to future generations, the International Private Client team has the knowledge, experience and resources to represent these clients in everything they do.

[Learn more](#) about the IPCG here.

For more information, please contact MATTHEW MCKIM or CHRISTINA HAMMERVOLD of Benesch's International Private Client Group.



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As a reminder, this Advisory is being sent to draw your attention to issues and is not to replace legal counseling.

UNITED STATES TREASURY DEPARTMENT CIRCULAR 230 DISCLOSURE: TO ENSURE COMPLIANCE WITH REQUIREMENTS IMPOSED BY THE IRS, WE INFORM YOU THAT, UNLESS EXPRESSLY STATED OTHERWISE, ANY U.S. FEDERAL TAX ADVICE CONTAINED IN THIS COMMUNICATION (INCLUDING ANY ATTACHMENTS) IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, FOR THE PURPOSE OF (i) AVOIDING PENALTIES UNDER THE INTERNAL REVENUE CODE, OR (ii) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY TRANSACTION OR MATTER ADDRESSED HEREIN.