

# Expatriation

H and W are living in the US currently and plan to make Aliyah in February 2019. H is a US citizen having been born in the US. W is a UK national having acquired a US Green Card in December 2012. They have a child who is 17 years old and who is a US citizen.

They own an apartment in New York worth \$3 million and an investment portfolio worth \$15 million that includes investments in US assets, and they would like to minimize their exposure to US tax once they move to Israel.