



BRITTA L. MCKENNA

Partner, International Trusts & Estates Practice Leader

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Britta concentrates her practice in all areas of domestic and complex cross-border trust and estate matters, including planning for high-end estates, estate and trust administration, and the preparation of wills, trust agreements, and other estate planning documents. Britta regularly counsels individuals regarding a variety of cross-border issues, including U.S. tax planning for foreign spouses, U.S. beneficiaries of Canadian estates, and Canadians with U.S.-situs assets. She also advises on the U.S. tax implications of Canadian family-owned business estate plans. Britta counsels both individuals and entities regarding U.S. tax compliance, estate planning for U.S. citizens living abroad, tax advice and structuring for foreign nationals acquiring U.S. assets, and estate and trust dispute proceedings.

Britta exclusively practices U.S. law and is admitted to practice in New York.

Honors

- Leadership Buffalo, Class of 2019
- *Buffalo Business First* 40 Under Forty honoree, 2015
- Listed, *Upstate New York Super Lawyers Rising Stars*, 2014 and 2015
- Buffalo Niagara 360 Spotlight Professional, 2013
- Former managing editor, *Buffalo Law Review*

Experience

Hodgson Russ assisted a Canadian client with the purchase and sale of U.S. vacation property and advised on the federal and state tax considerations for nonresidents owning U.S. real property, including the reporting of U.S. source rental income and the implications of the Foreign Investment in Real Property Tax Act (FIRPTA) upon a sale of the property. Our services also involved U.S. estate planning with respect to the ownership of the property.

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

Toronto
Practice restricted to U.S. law
22 Adelaide Street West, Suite 2050
Toronto, ON M5H 4E3
416.595.5100

Practices & Industries

Trusts & Estates
International Trusts & Estates
International Tax
Canada-U.S. Cross-Border
Private Wealth Planning
International-U.S. Cross-Border
Trusts & Estates Controversies

Admissions

New York

Education

Boston College, B.A.
University at Buffalo School of Law,
J.D., cum laude

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In the News

Economic Flow from Canada Creates Business and Legal Opportunity

Buffalo Business First, May 17, 2019

Matter of David Wolfenson 1999 Trust

Justia US Law, July 17, 2017

Congratulations to the 2015 40 Under 40 honorees

Buffalo Business First, August 29, 2015

Buying Property Across Border Is Complex

Buffalo Business First, March 21, 2014

Hodgson Russ Announces New Partners McKenna and Talbot

December 27, 2011

Press Releases

Sixty-Four Hodgson Russ Attorneys Named to 2015 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50

Press Release, August 19, 2015

63 Hodgson Russ Attorneys Named to *Super Lawyers* Listing

Press Release, August 14, 2014

Publications

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming?

Hodgson Russ Trusts & Estates Alert, November 11, 2020

Remote Notarization and Witnessing Extended in New York

Hodgson Russ Trusts & Estates Alert, July 21, 2020

IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations

Hodgson Russ International Tax Alert, April 22, 2020

IRS Notice 2020-23 Provides Additional Deadline Extension Relief

Hodgson Russ Federal-International Tax Alert, April 10, 2020

NY Executive Order Allows Estate Planning Documents to be Executed Virtually

Hodgson Russ Trusts & Estates Alert, April 8, 2020

A Time for Reflection: Estate Planning During a Market Downturn

Hodgson Russ Trusts & Estates Alert, March 25, 2020

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Small Estate Threshold Increased

Hodgson Russ Trusts & Estates Alert, January 14, 2020

Clawback Final Regulations

Hodgson Russ Trusts & Estates Alert, January 2, 2020

SECURE Act Brings Major Changes to Retirement and Estate Planning

Hodgson Russ Trusts & Estates Alert, December 27, 2019

Estate and Gift Tax Exclusions Increase to \$11.58 Million in 2020

Hodgson Russ Trusts & Estates Alert, November 18, 2019

Presentations & Events

STEP Canada's "Canada/US Cross-Border Estate Planning" Course

March 6, 2023

US-Canadian Estate Planning for Cross-Border Clients

October 30, 2018

NYSBA International Section, Seasonal Meeting

Montreal, QC, October 24-26, 2018

Canadian Bar Association Seminar: Will, Estate and Trust Fundamentals for Estate Practitioners

Toronto, ON, October 17, 2015

Insurance Planning and Cross-Border Issues

Toronto, ON, June 12, 2014

STEP Canada Seminar: U.S. Issues in Your Canadian Business Estate Plan

Vancouver, BC, November 21, 2013

Identifying Issues in Your Canadian Estate Plan

Calgary, AB, May 12 & 13, 2013

U.S. Real Property Owned by a Canadian Decedent

April 24, 2013

U.S. Legal Considerations for Cross-Border Businesses and Individuals

Hodgson Russ, Montreal, QC, March 14, 2013

The Six-Minute Estate Lawyer

January 1, 2013

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Professional Affiliations

- Estate Analysts of Western New York
- Surrogate's Court Practice & Procedure Committee
- Surrogate's Court Liaison Committee
- New York State Bar Association
- Bar Association of Erie County
- Ontario Bar Association

Community & Pro Bono

- Member, Goodwill Industries of Western New York board of trustees
- Member, WNED board of directors
- Volunteer, Olmsted Parks Conservancy
- Volunteer, Darwin D. Martin House
- Former member, CMH Counseling board of directors