FOR IMMIGRATION ATTORNEYS, INTERNATIONAL TAX ADVISORS AND PRIVATE BANKERS

The arrival file for families moving to the U.S.

The U.S. gives no fresh tax basis to people who move here: sell the family company after arrival, and the whole historical gain can be taxed. The family's tax advisor can reset basis with steps finished before U.S. tax residency begins. We keep the record of when residency began and what every asset was worth. **You give the advice. We keep the record that proves it.**

Before the move
is the window

Planning works only if it is finished before the residency start date, and only if the record survives for decades.

SERVICE	WHAT YOU GET	FEE
Residency start date	U.S. days counted under the IRS presence test, before and after the move, so the deadline is clear and the record shows it was met	**$5,000 to $15,000 one time**
Assets at fair market value	Every company, property and account, with the statements and appraisals behind each value	**Included**
Basis record	For each asset, the U.S. basis after the advisor's pre-arrival steps, with the sale or election behind it	**Included**
Opening books	Every entity in Baratelli Bankable from the first day, in dollars, with home-country books beside them	**Included**

HOW IT WORKS

1. Introduce
The attorney or banker introduces the family months before the move.

2. Count and gather
We track U.S. days and collect statements, appraisals and company records.

3. Advisor plans
The tax advisor completes the steps; we record each one with its date.

4. Arrival
The file is dated and signed off, and the opening books begin.

How we work

- The family's tax advisor designs the plan; we keep the record.
- Values come from statements and appraisals.
- A flat fee, quoted up front.

Good to know. After arrival, the same team handles the annual U.S. filings for foreign accounts and companies, in English and Spanish, from the books we started on day one.

Baratelli CPA & Accounting, PLLC
Arrival files for families becoming U.S. tax residents, prepared by a CPA-led team in English and Spanish. Flat fees, quoted up front.

Call us before the move
(561) 228-6123
www.baratellico.com

Fees as of November 2026, agreed in an engagement letter before work begins. Delivery dates are set for each engagement.