

# TAXATION

The attorneys in our International Tax Practice Group combine their knowledge of tax law with an understanding of the business transactions and issues faced by our clients. They collaborate closely with our real estate, corporate and other attorneys to address the tax aspects of our clients' transactions.

A number of our attorneys are licensed as certified public accountants, hold LL.M. degrees in taxation, have been recognized as some of the best in their field by *Best Lawyers of America*® and Martindale-Hubbell, and have published numerous articles and lectured on tax matters.

## Experience

We counsel our clients in virtually every facet of federal, state, local and international taxation, including matters that involve partnerships, corporations, individuals, trusts, estates and tax-exempt organizations.

### *Federal, State and Local Taxation*

Shutts & Bowen's tax attorneys advise individuals and businesses on federal, state, and local taxation matters, including:

- Planning for individuals, partnerships and corporations
- Sales, acquisitions, mergers, redemptions and liquidations
- Real estate ventures, including syndications and limited partnerships
- Business planning for charitable and exempt organizations
- Deferred compensation plans, including pension and profit sharing plans

We also represent individuals, partnerships, and corporations in disputes with the U.S. Internal Revenue Service, the Florida Department of Revenue, and other state and local taxing authorities.

### *International Tax*

Florida is the gateway for investment and business from Latin America, Europe, and the Caribbean. The attorneys in our taxation practice are well-positioned to provide effective and efficient representation. With one of the largest taxation practice groups in Florida with international tax expertise, we assist foreign clients in structuring their U.S. investments and represent domestic clients involved in all types of international transactions, including:

- Assisting clients with international trusts and estate plans

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- Structuring U.S. real estate investments
- Representing clients in voluntary disclosures with the Internal Revenue Service
- Advising domestic clients on structuring their foreign businesses
- Advising foreign clients on structuring their U.S. operations
- Negotiating and drafting various agreements, including sale and distribution, employment, consulting, franchise, royalty, and joint venture agreements

Our attorneys have been at the forefront regarding the development and implementation of the Foreign Account Tax Compliance Act (FATCA), and the Common Reporting Standard (CRS) developed by the Organisation for Economic Co-operation and Development (OECD). We've helped our individual and institutional clients understand the impact of these rules. We've also assisted with the drafting of internal FATCA policies and procedures and have spoken at various seminars and other speaking engagements regarding FATCA and CRS.

### *International Private Client Services*

Our tax lawyers also represent high net worth individuals and cross-border families and their closely-held businesses. We regularly:

- Advise domestic clients on managing the effect of U.S. income and withholding taxes, estate and certain succession laws on family members or assets located outside of the United States
- Represent foreign clients with family members or assets located in the United States
- Assist clients considering moving to or departing from the United States with U.S. federal income and transfer tax planning and succession planning
- Advise U.S. and non-U.S. clients on matters of domestic and foreign trusts and related U.S. tax reporting and anti-accumulation rules.

## Our Commitment

Our attorneys take pride in understanding tax regulation and they stay on top of the latest developments. We take a team approach to the business challenges faced by our clients and help develop the strategies best suited to meet our clients' goals while minimizing their tax risk.

## Professionals

Tyler G. Beall

Gary J. Cohen

Russell P. Hintze

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Patrick J. Lannon

Flor M. Morillo

Francis E. Rodriguez

James H. Rosenbloom

David A. Simon-Fajardo

Ricardo J. Souto

Veronica Vilarchao