

News, Events & Publications

James Barrett

Presentations

- Co-presenter, "Cuba Update," *Baker & McKenzie's 17th Annual International Tax & Trust Training Program*, Coral Gables, Florida, 28 October 2016
- Moderator, "Reorganizations, Spinoffs and Restructurings: Tax, Compliance and Corporate Advantages and Considerations," *ACC South Florida's 7th Annual CLE Conference, Vote USA 2016: In-House... Your Voice and Your Vote Matters*, Hollywood, FL, 30 September 2016
- Panelist, "What is Involved in Successfully Completing a Spin-Off? Getting to Day One," *Bloomberg BNA Transforming Enterprises: Unlocking Value through Spin-Offs*, New York, NY, 29 September 2016
- Co-presenter (with Chris Oatis), "State Tax Implications of International Business Activities," *FICPA/Florida Bar Tax Section Mega CPE Conference*, Orlando, FL, 9 June 2016
- Co-presenter (with Steven Hadjiligiou), "Tax Planning for Multinationals: Current Developments in LATAM and the New Section 385 Regulation," Baker & McKenzie, Miami, FL, 1 June 2016
- Co-presenter (with Daniela Fonseca Puggina, Alexandre Lamy, Abrahm Smith, Steven Hadjiligiou and Gregory Biniowsky), "Doing Business in Cuba: A Discussion of Compliance and Practical Issues," Baker & McKenzie, Miami, FL, 18 April 2016
- Co-presenter (with Steven Hadjiligiou), "Tax-Free Spinoffs in the International Context," *FICPA/Florida Bar Tax Section, 34th Annual International Tax Conference*, Miami, FL, 7 January 2016
- Co-presenter (with Robert Moore and Steven Hadjiligiou), "Repatriation Techniques," *International Fiscal Association USA Branch, Miami Chapter*, Miami, Florida, 28 April 2014
- Co-moderator (with Hal J. Webb), "Optimizing the Tax Consequences of Inbound Investments into the United States from the UK, Brazil, Venezuela and Colombia," *32nd Annual International Tax Conference (ITC)*, The Florida Bar, JW Marriott, Miami, Florida, 23 January 2014
- Co-presenter (with Marnin Michaels and Steven Hadjiligiou), "Is Tax Planning Hazardous to the Advisor's Health? BEPs, FATCA and the OECD Continued Erosion of Tax Planning," *14th Annual International Tax & Trust Training Program*, Miami, Florida, 17-18 October 2013

- Co-presenter (with Thomas May and Josh Odintz), "Recent Developments Concerning Economic Substance," *Tax Executive Institute Florida Chapter Seminar* (TEI), Hyatt Regency Jacksonville Riverfront, Jacksonville, Florida, 6-7 December 2012
- Co-presenter (with Richard Slowinski and Steven Hadjilogiou), "Intellectual Property Migrations for U.S. Companies," *Tax Executive Institute Florida Chapter Seminar* (TEI), Hyatt Regency Jacksonville Riverfront, Jacksonville, Florida, 6-7 December 2012
- Co-presenter (with Peter Daub), "Recent Repatriation Developments," *Tax Executive Institute Florida Chapter Seminar* (TEI), Hyatt Regency Jacksonville Riverfront, Jacksonville, Florida, 6-7 December 2012
- Presenter, "A Practical Discussion of the Foreign Account Tax Compliance Act," *Palm Beach Tax Institute*, West Palm Beach, Florida, 24 October 2012
- Co-presenter, "Tax Aspects of Acquisitions and Mergers in the Region," *Executive Enterprise Institute 15th Annual Latin America Tax Conference*, Hyatt Regency, Coral Gables, Florida, 26 October 2012
- Presenter, "Recent Developments Concerning Partnership Tax Including Leveraged Partnerships, COD Income and Tax Credits," *Florida Bar Tax Section*, Hyatt Regency Orlando International Airport, Orlando, Florida, 13 October 2012
- Co-presenter (with Bob Hudson, Josh Odintz, Michael Donovan, Jennifer Wioncek and Rodney Read), "The Future of US Federal Income, Gift and Estate Taxes: How to Plan with Uncertainty," Four Seasons Hotel, Miami, Florida, 9 October 2012
- Presenter, "International Tax," Florida Bar Tax Section, *Tax Practitioners' Annual Review and Update 2012*, Orlando, Florida, 3 February 2012
- Co-presenter, "The Practical Discussion of Intellectual Property Migrations for Closely Held US Companies," *30th Annual International Tax Conference - Florida Bar Tax Section/FICPA*, JW Marriott, Miami, Florida, 20 January 2012
- Co-presenter (with Siva Sellathurai, VP Tax, Office Depot), "Income Tax and VAT Issues in Distribution Activities in Latin America," *EEI - 13th Annual Latin American Tax Conference*, Coral Gables, Florida, 19 - 17 November 2010
- Presenter, "Tax Practitioners' Annual Review and Update 2010," *Florida Bar Tax Section*, Tampa, Florida, 5 November 2010
- Presenter, "The Future of Wealth Management as We Know it! How Will Financial Centers and Financial Institutions Provide Value in the 2010s?," *11th Annual International Tax and Trust Training Program*, Miami, Florida, 2 November 2010

- Presenter, "Tax Issues and Traps Involved in Drafting Partnership and Operating Agreements," *Florida Bar Tax Section - 2010 Fall Meeting*, Tampa, Florida, 30 September - 2 October 2010
- Presenter, "Selected Topics in Business and Real Estate Transactions," *Florida Bar Tax Section - Basic Tax Practice*, Tampa, Florida, 9 April 2010
- Presenter, "Repatriation of Funds Techniques in General, e.g. Royalties and Technical Assistance Fees, Software Payments, Interests, etc. - Domestic and Treaty Provisions Characterization conflicts in Latin America," *11th Annual Latin American Tax Conference*, Coral Gables, Florida, 10 - 12 March 2010

Publications

- Co-author (with Steven Hadjiligiou and Sean Tevel), "The Benefits of Tax Planning as Part of the Acquisition of an International Business," *The Florida Bar Journal*, January 2013
- Co-author (with Steven Hadjiligiou), "Tax Benefits and Obstacle to US Business in Transferring Foreign Intellectual Property to Foreign Affiliates," *Florida Bar Journal*, Volume 86, No. 5, May 2012
- Co-author, "Evolution of Anti-Abuse and Economic Substance Doctrines Impacting Partnerships," *Business Entities*, Vol. 1, No. 3, Research Institute of America, May/June 1999
- Author, "International Implications of the Check-The- Box Regulations," *The Florida Bar Journal*, Volume LXXII, No. 5, May 1998
- Author, "History and Background of Entity Classification," *State Tax Notes*, Vol. 14, No. 14, 6 April 1998
- Co-author, "Multistate Tax Commission Bulletin 95-1 Sparks Controversy," *Florida Bar Tax Section Bulletin*, May/June 1996
- Author, "The Expansion of US and Offshore LLCs," *Offshore RED*, Volume 1, Number 3, May 1996
- Co-author, "Overview of Conduit Financing Regulations," *Florida Bar Journal*, February 1995
- Co-author, "Recent Developments in the Classification of Partnerships," *Florida Bar Journal*, October 1993
- Co-author, "Revenue Reconciliation Act of 1993, International Tax Provisions," *Florida Bar Tax Section Publication*, September 1993

- Co-author, "Information Reporting And Record Maintenance Requirements Under IRC Section 6038A and 6038C," *Florida Bar Journal*, February 1992
- Co-author, "Retroactivity Of Refunds: A Florida Perspective," *Florida Bar Journal*, February 1991
- Co-author, "Lender Liability Law and Litigation - Federal Tax Liability," *Matthew Bender & Co. Inc.*, Revised February 1991
- Author, "Partnership Code Section 752 Regulations," *Greater Miami Tax Institute*, April 1990