



News, Events & Publications

Robert Moore

Articles

- Co-author, "[When Intended Estate Planning Results in an Accidental Inversion](#)," Journal of International Taxation, June 2016
- Co-author, "[The International Athlete and Entertainer: A Summary of Important U.S. Tax Considerations](#)," The Florida Bar Journal, April 2015
- Author, "Treasury Issues Temporary Regulations On Distribution of Controlled Corporation Stock Acquired in a Transaction Under Section 355(a)(3)(B)," Baker & McKenzie's Tax News and Developments (Baker & McKenzie, Chicago, IL), February 2009, at 5
- Co-author, "United States: Final Dual Consolidated Loss Regs Issued," Tax Planning International Review (BNA International Inc., London, England), May 2007, at 21
- Co-author, "Final Dual Consolidated Loss Regs Issued," Baker & McKenzie's Tax News and Developments (Baker & McKenzie, Chicago, IL), April 2007, at 2
- Author, "IRS Issues New Final Regulations on Withholding by Foreign Partnerships Under Section 1446 Allowing Partnership to Apply Preferential Rates," Florida Bar Tax Section Bulletin (The Florida Bar, Tallahassee, FL), February 2006, at 11
- Author, "Notice 2005-90 Provides Favorable Guidance for Foreign Tax Credits on Back-to-Back Computer Program Licensing Arrangements Subject to Code Section 901(l)," Baker & McKenzie's Tax News and Developments (Baker & McKenzie, Chicago, IL), February 2006, at 5
- Author, "Second Circuit Affirms Tax Court's Treatment of Cross-Chain Stock Sales," Baker & McKenzie's Tax News and Developments (Baker & McKenzie, Chicago, IL), December 2004, at 15

Presentations

- Co-speaker, "Inbound Real Estate Planning," STEP 7th Annual Institute on Tax, Estate Planning, and the Economy, Orange County, California, 15 & 16 February 2018
- Co-presenter, "Tax Reform," 19th Latin America Tax Conference, Miami, Florida, 26 & 27 February 2018
- Presenter, "FIRPTA Update: Foreign Investment in U.S. Real Estate," STEP 6th Annual Institute on Tax, Estate Planning and The Economy, Newport Beach, California, 24 January 2017
- Co-presenter, "Foreign Investment in US Real Estate: The Two Tier Partnership (and beyond)," Baker & McKenzie's 17th Annual International Tax & Trust Training Program, Coral Gables, Florida, 27-28 October 2016



- Co-presenter, "Proposed Regulations Under Section 385: Where Do We Go From Here?" Tax Leaders' Workshop, Hilton Head Island, South Carolina, 2-4 May 2016
- Co-presenter, "Foreign Investment in US Real Estate," STEP Presentation, San Francisco, California, 16 March 2016
- Presenter, "All the Extra U.S. Tax Issues About Advising Foreign Clients on U.S. Real Estate Investments You Were Afraid to Ask," 34th Annual International Tax Conference, Miami, Florida, 8 January 2016
- Presenter, "Inbound and Outbound International Tax Planning," COLATRI 2015 - Congreso Latinoamericano de Tributacion Financiera, Quito, Ecuador, 22 & 23 October 2015 (In Spanish)
- Presenter, "Structuring Investments into the United States: Where to Begin and What to Consider," Baker & McKenzie seminar, Sao Paulo, Brazil, 29 & 30 September 2015
- Co-presenter, "US Immigration Planning: How to Combine Immigration Rules with US Tax Planning," Baker & McKenzie's 11th Annual International Tax & Trust Training Program, Miami, Florida, 15 & 16 October 2015
- Co-presenter, "Fast-Paced Overview of Global Developments," Baker & McKenzie's 16th Annual International Tax & Trust Training Program, Miami, Florida, 15 & 16 October 2015
- Co-presenter, "Global Spin-Off and Divestitures – Trends and Opportunities," 37th Annual North America Tax Conference, Coronado, California, 9 January 2015
- Co-presenter, "How to Escape Houdini's FIRPTA Straight Jacket – Before and After the Show!," 33rd Annual International Tax Conference, Miami, Florida, 8 January 2015
- Presenter, "Why Wait for BEPS Legislation? The Tax Authorities are Not!" Tributario y Financiero – COLATRI 2014, Lima, Peru, 6 November 2014
- Presenter, "Structuring Investments into the United States: Where to Begin and What to Consider," Tributario y Financiero – COLATRI 2014, Lima, Peru, 5 November 2014
- Co-presenter, "How to purchase real estate in the US," Baker & McKenzie's 15th Annual International Tax & Trust Training Program, Miami, Florida, 30 September 2014
- Co-presenter, "Repatriation Techniques," International Fiscal Association USA Branch, Miami Chapter, Miami, Florida, 28 April 2014
- Co-presenter, "Cross-Border Mergers and Acquisitions," Baker & McKenzie's Networking Seminars, Inc., Houston, Texas, 5 November 2013
- Co-presenter, "Canadian Planning," Baker & McKenzie's 14th Annual International Tax & Trust Training Program, Miami, Florida, 17 & 18 October 2013
- Co-presenter, "Update on FATCA (Draft Regulations and Trustees) and US Reporting Obligations: Who Must File? When and How?" Baker & McKenzie's 12th Annual International Tax & Trust Training Program, Miami, Florida, 13 October 2011
- Co-presenter, "A Day In The Life Of A Corporate Tax Department – Post Hopscotch Tax Planning," 2011 Tax Planning & Transactions Workshop, New York, New York, 24 June 2011



- Presenter, "Florida Bar Tax Law Certification: International Tax Review Course & Update," Tampa, Florida, 5 November 2010
- "Handling Tax Investigations and Audits," Baker & McKenzie's 11th Annual Tax & Trust Training Program, Miami, Florida, 1 & 2 November 2010
- "M&A Transactions: Tax & Non-tax Restructuring," New Orleans, Louisiana, 4 March 2010
- "Non-Grantor Trusts and Their PFIC Solutions for US Beneficiaries," Baker & McKenzie's 9th Annual International Tax and Trust Training Program, Miami, Florida, 3 October 2008
- "FIRPTA Developments, Pitfalls, and Planning Opportunities," TPT Technical Training & Business Development Seminar, Cambridge, Massachusetts, 21-23 August 2008
- "Final 1446 Regulations on Certification of Partner Level Deductions and Losses," Florida Bar Tax Section – International Subdivision Conference Call, Miami, Florida, 29 May 2008
- "Tax-Efficient Structuring of U.S. Real Estate Investments for Non-U.S. Clients," Baker & McKenzie's Open Seminar for Global Private Bankers, New York, New York, 31 January 2008
- "Introduction to International Tax: Subpart F, PFICs, Foreign Tax Credits, and Outbound Transfers of Stock and Assets," Tax Executive Institute New Orleans Chapter Meeting, New Orleans, Louisiana, 22 January 2008
- "Taxable and Tax Free Mergers, Acquisitions and Dispositions," Tax Executive Institute New Orleans Chapter Meeting, New Orleans, Louisiana, 22 January 2008
- "Unique Issues of Inequality: When Outside Value Does Not Equal Inside Value," Baker & McKenzie's Pass-Throughs Subpractice Group Conference Call, Miami, Florida, 1 November 2007
- "Recent Developments Concerning Portfolio Debt: IRS Final Rules (T.D. 9323) on Exclusion from Gross Income of Portfolio Interest Paid to Non-resident Aliens in Partnerships," Florida Bar Tax Section – International Subdivision Conference Call, Miami, Florida, 30 May 2007
- "Planning Strategies for Mexican Families," Baker & McKenzie's 7th Annual International Tax and Trust Training Program, Miami, Florida, 16 November 2006
- "Planning Strategies for Brazilian Families," Baker & McKenzie's 7th Annual International Tax and Trust Training Program, Miami, Florida, 16 November 2006
- "Recent Developments in International Tax and Reporting," Florida Bar Tax Section Annual Meeting, Amelia Island, Florida, 4 July 2006
- "Trusts, Companies and the U.S. Beneficiary," Baker & McKenzie's 6th Annual International Tax and Trust Training Program, Miami, Florida, 10 November 2005
- "Marketing Offshore Insurance to Latin America: Marketing to Latin America and the New Florida Exemption," Baker & McKenzie's 6th Annual International Tax and Trust Training Program, Miami, Florida, 10 November 2005

Amicus Brief



- Robert Moore, Megan Renze, et al., Amicus Curiae Brief Filed on Behalf of the Children to District Court of Appeal of Florida, Third District Florida Department of Children and Families vs. In Re: Matter of Adoption of X.X.G. and N.R.G., (No. 08-3044)