

News, Events & Publications

Paul F. DePasquale

Publications

- Co-author, "Automatic Exchange: OECD Common Reporting Standard Implementation," *Journal of Taxation*, February 2016
- Co-author, "New York State Addresses the Estate Tax Treatment of Single Member LLC Interest," *Tax News and Developments, Baker & McKenzie North American Tax Practice Group*, October 2015
- Author, "Basis adjustment for certain grantor trusts added to no-rule areas" *Baker & McKenzie Private Banking Newsletter*, September 2015
- Author, "Trust's Crummey Powers Give Rise to Present Interest Gifts" *Baker & McKenzie Private Banking Newsletter*, September 2015
- Author, "Proposed revisions to US Model Treaty Change in Law Article," *Baker & McKenzie Private Banking Newsletter*, June 2015
- Author, "PFIC Insurance Exception Developments," *Journal of Taxation*, November 2015
- Co-author, "IRS Extends First FATCA Filing Deadline for HK FFIs Making Good-Faith Efforts to Comply with Reporting Obligations," *Baker & McKenzie Asia Pacific Financial Services & Regulatory Newsletter*, April 2015
- Co-author, "OECD Releases Discussion Drafts on BEPS Action Items 4 and 14," *Tax News and Developments, Baker & McKenzie North American Tax Practice Group*, February 2015
- Co-author with R. Weisman, "Hong Kong, US Sign IGA to Implement FATCA," *Baker & McKenzie Asia Pacific Financial Services & Regulatory Newsletter*, December 2014
- Author, "Notice Provides Transition Period for FATCA Enforcement and Announces Rule Changes," *Tax News and Developments, Baker & McKenzie North American Tax Practice Group*, June 2014
- Co-author, "The Insurance Industry Perspective on FATCA - Where are We Now and What Must Be Done?," *Journal of Taxation*, July 2013
- Co-author, "Final FATCA Regulations Ease Many Burdens," *Journal of Taxation*, March 2013

- Co-author with M. Michaels and Q. Nguyen, "FATCA Proposed Regulations: Impact on the Insurance Industry," *Journal of International Taxation*, July 2012
- Co-author with M. Michaels, "IRS Issues Second Round of FATCA Guidance," *Journal of International Taxation*, July 2011
- Co-author with Q. Nguyen, "Modification of U.S. Estate, Gift GST Tax Regime," *Journal of International Taxation*, July 2011
- Co-author, " Proposed Regs. on Protected Cells as Separate Entities," *Journal of International Taxation*, December 2010

Presentations

- Co-presenter, "A Hard Day's Night: The Future of Wealth Management in the Age of BEPS, CRS and Full Transparency: How are banks, fund managers, trust companies and insurance providers reacting?," *Baker & McKenzie LLP (Miami), 16th Annual International Tax & Trust Conference*, October 15 – 16, 2015
- Co-presenter, "Fool on the Hill - FATCA: Lessons Learned so Far," *Baker & McKenzie LLP (Miami), 16th Annual International Tax & Trust Conference*, October 15 – 16, 2015
- Co-presenter, "Let It Be - Insurance Update: recent rulings to be aware of," *Baker & McKenzie LLP (Miami), 16th Annual International Tax & Trust Conference*, October 15 – 16, 2015
- Co-presenter, "Organizing or Reorganizing a U.S. Business," *Current U.S. Tax Planning for Foreign-Controlled (Inbound) Companies*, October 5 - 6, 2015
- Co-presenter, "Global Update on BEPS and Automatic Exchange of Information," *Global Law Week 2015*, May 13, 2015
- Presenter, "The Foreign Tax Credit," *Introduction to US International Tax, Networking Seminars*, March 30, 2015.
- Co-presenter, "FATCA," *2014 Corporate Tax Developments: The Year in Review*, November 20, 2014
- Co-presenter, "Tax related issues in mobility," *Baker & McKenzie Asia Pacific 19th Annual International Tax & Trust Conference*, September 4 – 5, 2014
- Co-presenter, "FATCA - application to trusts and companies," *Baker & McKenzie Asia Pacific 19th Annual International Tax & Trust Conference*, September 4 – 5, 2014
- Co-presenter, "FATCA - Implications For Non-Financial Institutions," *Baker & McKenzie 29th Annual Asia Pacific Tax Conference*, October 29 – 30, 2013

- Co-presenter, "Money laundering risks for wealth managers – where are we?," *Baker & McKenzie Asia Pacific 18th Annual International Tax & Trust Conference*, September 9 – 10, 2013
- Co-presenter, "FATCA - What Does it Mean in Practice," *Baker & McKenzie Asia Pacific 17th Annual International Tax & Trust Conference*, September 6 – 7, 2012
- Co-presenter, "Foreign Account Tax Compliance Act," *3rd International Conference on Financial Crime & Terrorism Financing 2011*, September 19 – 20, 2011