



Seth J. Entin

Shareholder

Tax | Financial Regulatory and Compliance Group



Miami



Seth J. Entin concentrates his practice in the area of federal income taxation, with an emphasis on international taxation. Seth has been listed in *The Best Lawyers in America*, *Chambers Global*, *Chambers USA Guide*, *Chambers Latin America*, *The Legal 500 United States* and *Super Lawyers*, and is an Adjunct Professor of International Taxation at the University of Miami School of Law. Seth regularly speaks at national and international tax conferences and is the Director of International Tax for the Florida Bar Tax Section.

Areas of Concentration

- Tax-efficient structures for foreign operations and investments by U.S. companies and individuals
- Tax-efficient structures for U.S. operations and investments by foreign companies and individuals
- Cross-border mergers, acquisitions, dispositions, restructurings, asset transfers and joint ventures
- Tax planning for multijurisdictional individuals and families
- Tax audits
- Offshore voluntary disclosure

Professional & Community Involvement

- Adjunct Professor of Taxation, University of Miami School of Law, 2005-2012
- Board Member, Commerce & Professions Division, Greater Miami Jewish Federation, Board of Directors
- Board Member, Corporate Business Taxation Monthly (CCH), Editorial Board
- Member, American Bar Association
- Member, Foundation of Jewish Philanthropies, Professional Advisory Committee
- Member, The Florida Bar, Tax Section
 - Director, International Tax, 2008-2012
 - Chair, Outbound Tax Committee, 2005-2008

Awards & Recognition

- Listed, *The Best Lawyers in America*, Tax Law, 2007-2014
- Listed, *Chambers Global*, Corporate/M&A, 2013
- Listed, *Super Lawyers* magazine, *Florida Super Lawyers*, 2012-2013
- Listed, *Chambers Latin America*, Corporate/M&A, 2011 and 2013
- Listed, *The Legal 500 United States*, 2009, 2011, 2013
- Listed, *Chambers USA Guide*, 2007-2013
- Team Member, "Corporate & Finance - Law Firm of the Year (Florida-Based)," Chambers Latin America Awards, 2010
- Team Member, "Focus on Latin America - Law Firm of the Year (Florida-Based)," Chambers Latin America Inaugural Awards for Excellence, 2009
- Rated, AV Preeminent[®] 4.9 out of 5

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Articles, Publications & Lectures

Articles

- Author, "A Zinger to IRS: Revisiting Artistes and Sportsmen Treaty Provisions," *Tax Analysts*, July 1, 2013
- Quoted, "Cost of Dropping Citizenship Keeps U.S. Earners From Exit," *Bloomberg*, February 22, 2013
- Mentioned, "MasterCard and Telefónica Combine in First of its Kind JV," *Latin Lawyer*, February 8, 2011
- Author, "IRS Provides Important Guidance for Inbound Investments in REITs," *Tax Notes*, October 2010
- Author, "Switzerland Parliament Approves UBS Deal: What Now?" *Corporate Board Member Magazine*, July 2010
- Co-Author, "Coming Clean On Offshore Accounts," *Private Wealth Magazine*, January/February 2010
- Author, "The IRS Deadline is Fast Approaching," *Latin Lawyer Online Magazine*, October 2009
- Co-Author, "IRS Issues Critical Guidance Regarding Reporting of Foreign Bank and Financial Accounts," *Practical US/International Tax Strategies*, July 2009
- Author, "U.S. - New Regulations Address Application Portfolio Interest Exemption to Foreign Partners," *Practical US/International Tax Strategies*, April 2007
- Author, "IRS to Expand Tax Exemption for Interest Income Earned by Foreign Investors," *Derivatives*, August 2006
- Author, "IRS Revises Circular 230 Final Regulations, Easing Several Requirements," *Derivatives*, June 2005
- Author, "Partnerships and the Portfolio Interest Exemption," *Tax Notes*, September 1, 2003
- Author, "The Treatment of Partnerships Under the U.S. Portfolio Interest Exemption: Inconsistencies and Opportunities," *Tax Notes International*, July 21, 2003
- Co-Author, "Structural Science," *The Daily Deal/The Deal*, June 2, 2003

Lectures

- Panelist, "Tax Executive Perspectives: Issues Facing Tax Executives and Their Advisors in the Context of International Tax Developments," International Fiscal Association/American Bar Association/International Bar Association/Tax Executives Institute, U.S. and Latin American Tax Planning Strategies Conference, Miami, Florida, June 2013
- Speaker, "U.S. Income Tax Planning for an Inheritance from a Non-U.S. Person," Transnational Taxation Network Seminar, Miami, FL, May 2013
- Panel Chair, "Family Offices: What Do They Offer to Wealthy Private Clients and How Should They Be Structured?" International Fiscal Association, International Bar Association, American Bar Association, and the Tax Executives Institute, U.S. and Europe Tax Planning Strategies Conference, London, UK, April 2013
- Speaker, "Selling from Abroad into the United States: Challenges and Opportunities," 31st Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2013
- Panel Chair, "Acquisition and Reorganization of Mining Projects in Latin America," International Fiscal Association/American Bar Association, U.S. and Latin American Tax Planning Strategies Conference, Miami, FL, June 2012
- Panel Chair, "Permanent Establishments: Mitigating Taxation on Trading and Services Income," U.S. and Europe Tax Planning Strategies Conference, International Fiscal Association, International Bar Association and the American Bar Association, Vienna, Austria, March 2012
- Speaker, "International Choice of Entity Restructuring," 30th Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2012
- Speaker, "Choice of Entity Issues and International Tax Planning," The Florida Bar, International Income Tax and Estate Planning Institute, Miami, FL, October 2011

- Panel Chair, "Tax Treaty Abuse or Good Planning: Navigating GAARs, SAARs, and Other Anti-Treaty Shopping Rules," U.S. and Latin American Tax Planning Strategies Conference, International Fiscal Association and the American Bar Association, Miami, FL, June 2011
- Speaker, "Commissionaire Structure - U.S. Perspective," Transnational Taxation Network Seminar, Miami, FL, May 2011
- Panel Chair, "Getting a Fix on Permanent Establishments," U.S. and Europe Tax Planning Strategies Conference, International Fiscal Association/American Bar Association, Paris, France, April 2011
- Speaker, "Structuring the Acquisition of a Foreign Company," 29th Annual International Tax Conference, Florida Bar/Florida Institute of Certified Public Accountants, Miami, FL, January 2011
- Speaker, "Revisiting the U.S.-Mexico Mutual Agreement Procedure and Recent Developments," USD-Procopio International Tax Institute, San Diego, CA, October 2010
- Speaker, "Structuring Cross-Border Real Estate Investments," CITE/BNA Canada - U.S. Cross-Border Tax Update, Toronto, Canada, October 2010
- Panel Chair, "Treaties and the Challenge to Group Holding/Financial Entities," U.S. and Europe Tax Planning Strategies Conference, International Fiscal Association and the American Bar Association, Copenhagen, Denmark, June 2010
- Panel Chair, "Permanent Establishment Issues in Structuring Cross-Border Manufacturing and Sales Activities," U.S. and Latin American Tax Planning Strategies Conference, International Fiscal Association and the American Bar Association, Miami, FL, May 2010
- Speaker, "U.S. Tax Treaties," Transnational Taxation Network Spring Seminar Series, May 2010
- Speaker, "The Future of Deferral Under the Obama Administration's International Tax Proposals," 28th Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2010
- Speaker, "Up and Side-Stream Tax Issues in Relation to Financing Agreements," Banking and Tax Law Seminar, AIJA, November 2009
- Speaker, "Use of the Portfolio Interest: Nuances Available for Use by the International Client," CLE Program, Florida Bar International Tax Section, October 2009
- Panel Chair, "Real Estate: Investment in Distressed Mortgages and Other Real Estate Assets Across Borders," U.S. and Latin American Tax Planning Strategies Conference, International Bar Association and the American Bar Association, Miami, Florida, June 2009
- Speaker, "The Future of Deferral under the Obama International Tax Proposals," Technical Webinar for Federal Tax, The Florida Bar Tax Section, June 2009
- Speaker, "Hybrid Entities - What's Left?" May Meeting, American Bar Association Section of Taxation, Washington, D.C., May 2009
- Speaker, "Seeking Relief Abroad: The Use of Losses of Foreign Subsidiaries and Permanent Establishments," Tax Considerations in the Global Financial Crisis, International Bar Association and the American Bar Association, Bonn, Germany, May 2009
- Speaker, "Trends of Tax Courts in the Resolution of International Tax Matters," International Transactions Conference, Colegio de Contadores Publicos de Mexico, Miami, FL, March 2009
- Speaker, "Structuring Distressed U.S. Real Estate and Mortgage Investments for Offshore Funds," 27th Annual International Tax Conference, Miami, FL, January 2009
- Speaker, "Structuring Distressed Real Estate Fund Investment in the U.S.," International Wealth Planning for Brazilian and Mexican Families and Entrepreneurs Conference, Miami, FL and New York, NY, October 2008
- Panel Chair, "Cross Border Service Arrangements," U.S. and Latin American Tax Planning Strategies Conference, International Bar Association and the American Bar Association, Miami, FL, June 2008
- Speaker, "Challenges When Structuring Cross-Border Transactions and Potential Solutions," Conference on The Challenges of Doing Business in Multiple Jurisdictions, AIJA, Miami, FL, May 2008

- Speaker, "Computing the Gain from the Sale of CFC Shares Under Sec. 1248," U.S. International Tax Reporting and Compliance Seminar, Fort Lauderdale, FL, January 2008
- Speaker, "The Expanding Universe of Private Equity Funds: Structuring the Acquisition of Foreign Target Companies," 26th Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2008
- Panel Chair, "High Profile Executives - Types of Remuneration - Stock Plan and Stock Option Plans/Profit Sharing Mechanisms - Tax Aspects," International Bar Association, Tax Aspects of Cross-Border Transactions in Latin American Markets, Sao Paulo, Brazil, May 2007
- Panelist, "U.S. Model Income Tax Treaty," May Meeting, American Bar Association Section of Taxation, Washington, D.C., May 2007
- Panelist, "Alternative Structures for Foreign Investment in U.S. Real Estate," American Bar Association Section of Real Property, Probate & Trust Law, Denver, CO, October 2006
- Panelist, "Home Sweet Home Away From Home," Committee on U.S. Activities of Foreigners and Tax Treaties, American Bar Association Section of Taxation, Denver, CO, October 2006
- Speaker, "The Challenge of the Multinational Family and Pitfalls of Foreign Investing," Estate Planning Council of New York City, October 16, 2007
- Speaker, "International Tax Aspects of the Internet and eCommerce," International Income Tax and Estate Planning Conference, Miami, FL, October 12, 2007
- Speaker, "The New U.S. Model Treat - Selected Topics," Teleconference, Florida Bar Tax Section, May 31, 2007
- Speaker, "U.S. Persons Investing in Real Estate Abroad," 25th Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2007
- Speaker, "Transfers of Goodwill and Other Intangible Property," Advanced Tax Institute, Maryland Bar Association and the Maryland CPA Society, Baltimore, MD, November 2006
- Panelist, "You Can Run But You Cannot Hide Forever: Reporting Requirements and Voluntary Disclosure," International Bar Association Annual Conference, Chicago, IL, September 2006
- Speaker, "New Developments in Inbound and Outbound Financing," Annual Meeting, Florida Bar Tax Section, July 2006
- Speaker, "Selected Current International Tax Developments," Annual Meeting, Florida Bar Tax Section, July 2006
- Speaker, "Current U.S. International Tax Developments," Baker Tilly International Tax Committee, May 2006
- Speaker, "Strategic U.S. Tax Planning for Foreigners ... Don't Leave Your Home Country Without It," Greater Miami Jewish Federation Foundation, Miami, FL, March 23, 2006
- Speaker, "U.S. Tax Planning Opportunities with Holding Companies and Check the Box Rules," T.T.N. Conference, Miami, FL, February 2006
- Speaker, "Computing the Gain from the Sale of CFC Shares under Sec. 1248," U.S. International Tax Reporting and Compliance Seminar, Miami, FL, January 2006
- Speaker, "Taxation of Gain from the Sale of a CFC," U.S. International Tax Reporting and Compliance Seminar, Council for International Tax Education, January 2006
- Speaker, "When Inbound Becomes Outbound: Foreign Corporations that Become CFCs," 24th Annual International Tax Conference, Florida Bar/Florida Institute of Certified Public Accountants, Miami, FL, January 2006
- Speaker, "Taxation of United States Persons with Business Operations Abroad," International Income Tax & Estate Planning Seminar, Florida Bar International Law Section, Miami, FL, October 14, 2005
- Speaker, "Choice of Entity, with an Emphasis on Recent Changes in the Tax Law," Accounting & Business Expo, Florida Institute of Certified Public Accountants, Orlando, FL, June 2005
- Speaker, "Arranging for Intercompany Transfers of Intangible Property," International Transfer Pricing 101 Seminar, Council for International Tax Education, May 2005
- Panelist, "Structuring Inbound Investments: Tax Considerations," International Investment Symposium, Florida Bar

International Law Section, April 2005

- Speaker, "Structuring Foreign Investment in U.S. Real Estate - Effects of New Legislation and Examination of New Techniques," Greater Miami Tax Institute, March 2005
- Speaker, "Tax Incentives and Disincentives to Investment in U.S. Real Estate," Tax Incentives in Latin America Conference, International Bar Association, March 2005
- Speaker, "Tax Planning for the Acquisition or Disposition of a Foreign Business," Committee on International Tax Education, Miami, FL, January 2005
- Speaker, "Tax Planning for the Ownership, Development and Use of Intellectual Property in the International Arena," 23rd Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2005
- Speaker, "Choice of Entity Revisited After the 2003 Tax Act," Fall Accounting Conference, Florida Institute of Certified Public Accountants and the Florida State University, Tallahassee, FL, November 2004
- Speaker, "Special Issues in International Mergers and Acquisitions," Alliance for Tax, Legal & Accounting Seminars, Intermediate U.S. International Tax Update, October 2004
- Speaker, "Arranging for Intercompany Transfers of Intangible Property," International Transfer Pricing 101 Seminar, Committee on International Tax Education, May 2004
- Speaker, "Tax Planning Strategies for the Acquisition and Disposition of a Foreign Business," 22nd Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2004
- Speaker, "Tax-Efficient Financing of Multinational Operations: Opportunities & Challenges," 21st Annual International Tax Conference, Florida Bar and the Florida Institute of Certified Public Accountants, Miami, FL, January 2003
- Panelist, "Tax Planning for Latin American Families," 2nd Annual Global Congress - International Tax Planning, Money Laundering & Compliance, St. Thomas University School of Law and the University of Florida School of Law, Miami Beach, FL, December 2002
- Speaker, "Using Cost-Sharing for Funding Offshore IP Development," High-Tech Tax Update Seminar, Council for International Tax Education, Boston, MA, July 2002
- Speaker, "Use of Organizational Structure to Maximize Foreign Tax Credit Utilization," Foreign Tax Credit Update Seminar, New York, NY, June 2002

Education

J.D., *summa cum laude*, University of Miami School of Law

- *Order of the Coif*
- Articles and Comments Editor, *University of Miami Law Review*
- Dean's Honor Scholarship
- Book Awards in: Special Topics in Florida Law, Federal Income Tax I, U.S. Constitutional Law II, Labor Law, Contracts, Civil Procedure I, Taxation of Business Entities

M.P.A., Barry University

M.B.A., Barry University

B.T.L., Talmudic University

- Fellowship in Talmudic Law

Passed Certified Public Accounting Exam

Admitted to Practice

- Florida
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