

## INTERNATIONAL & CROSS BORDER TRANSACTIONS

Berger Singerman's corporate attorneys represent business and individual clients in many phases of commerce, finance, investments, real estate development, licensing distribution arrangements, and transactions. We counsel foreign clients in planning and implementing their commercial activities in the United States, and develop structures for these activities that align with and reflect their global business and tax planning objectives. We assist our clients in both inbound and outbound activities and transactions and, when called upon, handle or assist in directing their international and multi-jurisdictional litigation and arbitration proceedings.

On the inbound side, we assist clients in structuring and implementing acquisitions, investments, joint ventures, financings, and EB-5 programs, while employing state of the art due diligence, regulatory compliance, asset protection, and tax and estate planning strategies tailored to each client's specific needs and goals. From special purpose business, finance and investment transactions in the U.S., to the establishment of corporate "hubs" in the U.S. for broader ventures involving the Americas and other jurisdictions, our attorneys work closely with clients in developing optimal corporate, legal and tax structures. In collaboration with our Tax Planning and Wealth Preservation practice groups, we counsel foreign individuals and businesses to address the complex issues arising under U.S. tax laws, and devise efficient and effective strategies that balance both legal and non-legal aspects of these issues.

On the outbound side, we assist U.S. clients in structuring and effectuating the acquisition and disposition of businesses in foreign jurisdictions, and in structuring their foreign operations, licensing and distribution arrangements, joint ventures, and financing and investment transactions. Our representation in this regard encompasses transactions in multiple industries, including aviation, building products, consumer products, franchising, healthcare, manufacturing, and real estate. We work closely with foreign local counsel while leveraging the longstanding relationships we have nurtured and cultivated with businesses, individuals, government agencies and international tax counsel in many countries around the world.

Our understanding of country-specific cultural differences and business practices, and our foreign language capabilities, enable us to understand our clients' needs and concerns and effectuate their goals both efficiently and effectively. Our attorneys are fluent in several languages, including Spanish, French, Russian, Ukrainian and Portuguese.

### Representative Matters

- Provided tax and corporate advice to Hungarian software company on migration of parent company to the United States through a reverse merger, transferring of relevant intellectual property, and addressing transfer pricing issues in relation to intercompany research & development and service agreements.
- Provided tax and corporate advice to Brazilian company in the oil & gas industry, which included establishing structure to mitigate U.S. effectively connected income through use of Netherlands structure.

- Advised ultra-high net worth Mexican client on establishing and maintaining efficient tax and corporate structure for investment in U.S. real property, taking into consideration U.S. income, gift and estate tax implications.
- Advised ultra-high net worth Brazilian client on establishing and maintaining efficient tax and corporate structure for investment in U.S. real property, taking into consideration U.S. income, gift and estate tax implications.
- Advised ultra-high net worth Colombian client on international tax, trust and estate planning for family which included U.S. beneficiary children and grandchildren.
- Advised Swiss company on the establishment of U.S. subsidiary blocker structure for U.S. portion of international art fair to mitigate U.S. federal income taxes, and included advice on transfer pricing issues relating to intercompany licensing and provision of services.
- Advised estate of high net worth Mexican decedent on the decanting of New Zealand trust to the United States for the U.S. beneficiaries in order to mitigate against potentially punitive U.S. tax rules relating to foreign non-grantor trusts.
- Advised high net worth Brazilian client on pre-immigration planning to mitigate U.S. federal income, gift and estate taxes prior to relocation to the United States.
- Advised group of Costa Rican high net worth clientele on establishing and maintaining efficient tax and corporate structure for investment in U.S. real property.
- Advised group of Lebanese and Swiss clientele on the establishment of U.S. operational structure for international restaurant business, incorporating the use of portfolio debt.