BERGER SINGERMAN
FLORIDA'S BUSINESS LAW FIRM

DANIEL W. HUDSON

Partner

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Daniel W. Hudson is a Partner in the firm's Miami office and a member of the firm's Business, Finance & Tax Team and the International Tax Group.

Daniel frequently advises high net worth individuals, family offices, trust companies, private equity funds, as well as multinational corporations on addressing a variety of the US and cross-border business-related issues and international tax, trust, and succession planning issues. With a concentration on international taxation and business planning, Daniel's practice includes (i) advising US and foreign individuals regarding design and implementation of cross-border business structures, acquisitions and joint ventures; (ii) addressing US federal and state tax (including treaty-related) issues for foreign clients investing or doing business in the US, especially with regard to inbound investments in US real estate and other issues involving the Foreign Investment in Real Property Tax Act (FIRPTA); (iii) advising foreign individuals who are considering immigrating or temporarily moving to the US and families with one or more members who are US citizens or are currently residing in the US; (iv) advising US individuals and corporations on structuring of foreign businesses and investments; (v) assisting US and foreign clients with US tax compliance and regularization issues (both federal and state); (vi) assisting US client with expatriation tax planning; and (vii) addressing trust and estate law, as well as any ancillary tax issues, in relation to US and foreign trusts and estates and cross-border families.

As a tax practitioner, Daniel represents taxpayers before the Internal Revenue Service in connection with audits, IRS Appeals, installment agreements, offers in compromise, penalty abatements, offshore voluntary disclosures, and other administrative matters. Daniel also represents businesses before the Florida

Department of Revenue in relation to sales and use tax and corporate tax issues, as well as voluntary disclosures and workouts.

Education

LL.M. in Taxation, New York University School of Law
with International Tax Concentration
J.D., Hofstra University School of Law
Summer Program, Faculte de Droit de L'Universite de Nice
B.S. in Economics, Villanova University, College of Commerce and Finance

Bar Admissions

Florida
New York

Practice Teams

Business, Finance & Tax

Practice Areas

Taxation
International & Cross Border Transactions
Wealth Preservation & Estate Planning
Real Estate
Family Office
Private Equity & Venture Capital
Fund Formation
Mergers & Acquisitions
Securities & Capital Markets
Corporate
Latin America & Caribbean Practice
Opportunity Zones

Representative Matters

- Assisted Swiss exhibition company with establishing US structure in relation to their annual art fair on Miami Beach.
- 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.

Awards & Honors

- The Best Lawyers in America®, 2024

Community Activities / Associations

- Exit Planning Institute (Miami) - Founding Member
- American Bar Association - Member
- Society of Trust and Estate Practitioners (STEP) – Member
- Florida Bar Tax Section - Assistant Director of Section Administration
- Greater Miami Tax Institute - Member
- International Tax Group (Miami) – Member
- Florida International Bankers Association (FIBA) - Member

In the News

The Society of Trust and Estate Practitioners Features Berger Singerman in its ‘Industry News’ column: 'US federal district court rules Corporate Transparency Act is unconstitutional'
March 12, 2024

South Florida Sun-Sentinel Quotes Daniel Hudson in, "Survey reveals how brutal the market can be for first-time homebuyers"
November 9, 2021

Berger Singerman Bolsters International Transaction Practice with Addition of David Camhi and Daniel Hudson
January 15, 2021

Law360 "Berger Singerman Adds Ex-Payless CLO, Baker McKenzie Atty"
January 15, 2021

Publications

Client Alert - COVID-19: Key Tax Components of Consolidated Appropriations Act, 2021
December 29, 2020

Co-author, "A Grecian Tragedy for the IRS: Tax Court Rejects Rev. Rule. 91-32," Journal of Taxation
November 1, 2017

Events & Speaking Engagements

Daniel Hudson, Speaker, "Planning and Pitfalls in International Taxation," 12th Annual Estate Planning Symposium, Estate Planning Council of Greater Miami
February 7, 2024

Daniel Hudson, Panelist, "Pre-Immigration Tax Planning", American Immigration Lawyers Associate (AILA) South Florida Business & Investment Committee
May 9, 2022

Daniel W. Hudson, Panelist, “Developments in Tax & Trust Law", American Inns of Court's Bench & Bar Conference
February 18, 2022

Mitchell Goldberg & Daniel Hudson, Speakers, "Practical Tax Strategies for Real Estate Deal Structuring and Implementation", Tax Section of The Florida Bar
April 30, 2021

Daniel W. Hudson, Lecturer, “Business Taxation - The Corporate Tax,” University of Florida, School of Law, International LLM Program
March 5, 2019

Daniel W. Hudson, Co-lecturer, “Inbound Investment in US Real Property & Impact of 2017 Tax Reform,” University of Florida, School of Law, International LLM Program
July 24, 2018

Daniel W. Hudson, Co-presenter, "Navigating the Effectively Connected Income Tax Regime," Strafford Continuing Education Webinars
March 23, 2017

Daniel W. Hudson, Co-presenter, "Foreign Investment in US Real Estate," STEP Presentation
March 16, 2016

Daniel W. Hudson, Co-presenter, "Tax Planning for Brazilian families," 16th Annual International Tax & Trust Training Program, Miami, Florida, 15-16 October 2015
October 16, 2015

Daniel W. Hudson, Speaker, "The Long and Winding Road: US Immigration Planning: How to Combine Immigration Rules with US Tax Planning," 16th Annual International Tax & Trust Training Program
October 16, 2015

Daniel W. Hudson, Co-presenter, "FATCA: Lessons learned so far," 16th Annual International Tax & Trust Training Program,
October 15, 2015

Daniel W. Hudson, Presenter, "BEPS: Relevance to Wealth Management," 37th Annual North America Tax Conference
January 8, 2015

Doing Business in Florida Blog

A Federal Court Situated in Alabama Enjoins Enforcement of Corporate Transparency Act Against Plaintiffs in that Action: What Reporting Companies Need to Know
March 6, 2024

Client Alert - Corporate Transparency Act: FinCEN Finalizes 90-Day Extension to Certain Filing Deadlines
November 30, 2023

Client Alert - Corporate Transparency Act: FinCEN Proposes 90-Day Extension to Certain Filing Deadlines
October 18, 2023

Prior Affiliations

- Baker McKenzie