Patrick W. Martin, Partner

Practice Areas	International Law Tax
Admissions	California Washington, D.C.
Foreign Languages	Spanish
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Professional Summary

Mr. Martin is a member of the Firm's Management Committee, the firm's Tax Practice Group, and leader of the firm's International Practice Group. His practice emphasizes international tax planning and related international law matters. He represents foreign individuals, multi-national families, companies, international athletes, entertainers and entertainment groups in such areas as developing worldwide investment and financing structures, international tax treaty planning strategies and planning worldwide income, estate and inheritance taxes. He helps resolve and plan for international tax controversies and develops international wealth preservation structures to compliment the client's international investments and business transactions with a particular emphasis on Mexican and Latin American real estate transactions.

Representative Matters

- Assist numerous U.S. developers (land and construction development) with Mexican and Latin America (e.g., Costa Rica and Guatemala) real estate acquisitions and development (structuring global operations, financing, equity investment, repatriation of funds and tax treaty benefits)
- Advise regarding international real estate development projects in Asia
- Advise U.S. developers regarding complex Mexican land related litigation issues with Mexican litigation counsel
- Advise U.S. and international investment funds regarding tax preferred structures for joint U.S.-Latin American land investment, private equity investment, cross border financing and repatriation of real estate profits
- Advise various Central American real estate and land and real estate developers on global international tax structuring related to timing of sales, investment and tax preferred structures
- Assist multiple Latin American real estate clients regarding private equity investment, financed sales and joint ventures with U.S. and Latin American individual and institutional investors
- Assist various multi-million dollar Mexican real estate land owners with U.S. joint venture real estate developments
- Represents various multi-national families in developing worldwide income, estate and inheritance tax and international wealth preservation structures including advising and defending audits by tax authorities

- Represents various Mexican, Latin American, Asian, South Pacific and European manufacturing, technology and agricultural companies with U.S. and worldwide joint venture, distribution and sales companies
- Represents international entertainers (including various Grammy Award winners) regarding tax planning considerations of their worldwide publishing, promotion, concerts, tax-exempt foundations, sales, and related activities
- Represents several international income and estate tax audits before the IRS, including representation before the U.S. Tax Court
- Represents various foreign families and individuals regarding pre-immigration and pre-expatriation planning to avoid and/or limit U.S. income, estate and gift tax consequences prior to: (a) immigrating into and taking up tax residency or domicile in the U.S., or (b) expatriating from the U.S.

Education, Distinctions & Community Involvement

Mr. Martin received his law degree from the University of San Diego School of Law in 1992 where he was a Thomas More scholar, and also studied international law *(Régimen Jurídico de Los Negocios Internacionales en México)* at the celebrated Mexican law school, *La Escuela Libre de Derecho* in Mexico City. He was a summer associate with the IRS District Counsel (Treasury Dept.).

Mr. Martin is the past chair of the International committee, Taxation Section of the State Bar of California. He is a former chairman and current member of the San Diego County Bar Taxation Section, a member of the International Law Section of the State Bar of California, a past member of the Executive Committee of the Taxation Section of the State Bar of California, and a member of the American Bar Association. He is also licensed to practice in Washington, D.C. and is a member of the International Tax Planning Association, International Fiscal Association, and the U.S. Tax Court. Mr. Martin is a member of the Advisory Board of Fondo Para La Paz and the Alumni Board of the University of San Diego School of Law. He also provides pro bono legal counsel to Selva Negra.

Mr. Martin is AV rated attorney by Martindale-Hubbell and was selected for inclusion in the 2007 and 2008 *Southern California Super Lawyers® - San Diego* list in the Tax category.

News, Publications & Events

Mr. Martin is frequently asked to speak at international tax and law conferences. He has also written extensively on matters of international tax law and a list of published articles can be provided upon request.

Recent News Coverage

- Broderick, Pat. "Homes With Million Dollar Views Selling for $300,000 in Mexico", San Diego Business Journal, August 7, 2006

Recent Articles/Publications

- Oops - The Accidental Inversion: The Scope of Section 7874 - To Certain In-Bound International Transactions Not Intended by Congress to be a "Corporate Inversion"
- Obscure U.S. Excise Taxes on Ozone-Depleting Chemicals and the Montreal Protocol (How it applies to Importing Products to the U.S.)
- Forms of Doing Business in Mexico Compared To The U.S.
- Basic Issues for Foreign Corporations Doing Business in California

- Mexico's New Proposal for International Tax Anti-Deferral Rules
- Why Section 2104 Must Address When Partnership Interests Owned by Foreign Investors are (and are not) Subject to United States Estate Tax
- Foreign Individuals and the U.S. Estate Tax (similar to an Inheritance Tax)
- IRS Reporting Requirements for Foreign Partnerships
- Overview of U.S. Interest Income, Exempt from U.S. Income Taxation for the Foreign Investor ("Portfolio Interest")
- Why Regulation 301.7701(b)-1(b) and the Definition of "Lawful Permanent Resident" Must Address Non-U.S. Citizens Who Have Left and Permanently Reside Outside the United States

Recent Seminars and Speeches

- Fiscalización de Operaciones Internacionales, March 2006
- Investing in Mexican Real Estate Conference 2006, February 2006
- The USD School of Law- Procopio International Tax Institute, February 2006
- Growth Strategies- Building Blocks for Successful Ventures, January 2006