



Patrick W. Martin, Partner

Practice Areas Tax, Corporate and Individual
International Law
Tax, International
Private Client
Latin America - US Cross-Border

Admissions California
District of Columbia
Texas

Languages Spanish

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Professional Summary

As the leader of the firm's international tax practice group, Patrick W. Martin advises clients on a variety of tax related matters including international tax planning and related international law matters. He was the former chair of the State Bar of California, Taxation Section. Patrick's practice focuses on representing foreign clients, multi-national families, global investors, funds and privately held companies in worldwide investments and financing structures, international tax treaty planning strategies and planning worldwide income, estate, gift, inheritance and withholding taxes. He is also experienced in resolving and planning for international tax controversies and developing international wealth preservation structures in anticipation of tax audits. He regularly defends international taxpayers before the tax authorities, particularly before the Internal Revenue Service.

Outside of tax law, he is a passionate underwater cave explorer in the labyrinth of caves (thousands of kilometers in length) within the Yucatán peninsula. He received membership into the [Explorer's Club](#) in 2019 for his cave exploration work in the Sac Actun cave system. *Founded in New York City in 1904, The Explorers Club promotes the scientific exploration of land, sea, air, and space by supporting research and*



education in the physical, natural and biological sciences. The Club's members have been responsible for an illustrious series of famous firsts: First to the North Pole, first to the South Pole, first to the summit of Mount Everest, first to the deepest point in the ocean, first to the surface of the moon—all accomplished by [Explorer's Club] members.

Representative Matters

- 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.
- Advise US and international investment funds regarding tax preferred structures for joint US-Latin American land investment, private equity investment, cross border financing and repatriation of real estate profits.
- Represents multiple individuals before the U.S. Tax Court, the U.S. Court of Federal Claims and the Federal District Courts regarding assessed taxes, penalties and amounts regarding international income, foreign assets and foreign accounts.
- Represents non-U.S. persons in suits for refunds of taxes in the U.S. Court of Federal Claims. He was successful in a single tax refund case for a non-resident individual and negotiated a tax recovery of US\$13.3M million in 2015 after the case was filed on appeal to the Federal Circuit.
- Advise foreign financial institutions (non-US), foreign entities and their advisors and employees regarding the application, strategic decisions and implementation of the federal tax law, Foreign Account Tax Compliance Act.
- Represents various foreign families and individuals regarding pre-immigration and pre-expatriation planning to avoid and/or limit US income, estate and gift tax consequences prior to: (a) immigrating into and taking up tax residency or domicile in the US or (b) expatriating from the US.
- Represents individuals, trusts, estates and privately held companies in various international income and estate tax audits before the IRS, including representation before the US Tax Court, federal District Court and Court of Federal Claims.
- Represents international entertainers (including various Grammy and Oscar award winners) regarding tax controversy matters before the IRS, planning considerations of their worldwide incomes, publishing, promotion, concerts, tax-exempt foundations and sales and related activities.
- Assists numerous US developers (joint ventures, 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.

- Assists multiple Latin American real estate clients regarding private equity investment, financed sales and joint ventures with US and Latin American individual and institutional investors.
- Assists various multi-million dollar Mexican real estate land owners with purchases, sales and U.S. financed cross border joint venture real estate developments.

Recognitions

- Elected a Fellow in the American College of Tax Counsel
- *Best Lawyers in America*® 2015-present (Tax Law)
- *Martindale-Hubbell*® AV Preeminent Rating
- University of San Diego, School of Law, 2014 Distinguished Alumni Award
- The State Bar of California the V. Judson Klein Award – November 2010
- 2019 West Coast Top Rated Lawyers, ALM
- "Top Lawyers," *San Diego Magazine*, 2014-Present
- *San Diego Super Lawyers*® 2007-2019 (Tax)
- *Citywealth Magazine* North American Leaders List (lawyers who represent clients regarding wealth management, tax, estate, trust, or philanthropy advice) – 2010

Community

Patrick 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.

- American Bar Association
- Fondo Para La Paz – Advisory Board
- San Diego County Bar – Taxation Section – Past Chair
- The State Bar of California – Chair Elect Taxation Section Executive Committee, Taxation Section



International Committee Past Chair, International Law Section, Taxation Section Past Executive Committee

- United States Tax Court
- University of San Diego School of Law – Board of Visitors

Education

- JD, University of San Diego School of Law, Thomas Moore scholar, 1992
- Studied (International Law – Regimen Jurídico de Los Negocios Internacionales en México), La Escuela Libre de Derecho

News Coverage

- “Woman’s Heirs Say IRS Misled Her Into Paying \$157K Penalty,” *Law360*, April 19, 2021.
- Mahoney, Laura. "California Business Owes Tax on Maquiladora Goods, Panel Says," *Bloomberg Law*, September 9, 2020.
- Hansen, David. "[IRS Arbitrarily Calculated \\$1.5M FBAR Penalty, Court Says](#)," *Law260*, May 12, 2020.

Seminars

- Speaker. “Aggressive International Tax Planning & the Ethical Tax Lawyer,” USD Procopio International Tax Institute, October 17th, 2019.
- Speaker. “International Asset Forfeitures: New IRC §7623(c) "Proceeds" - The Game Changer,” USD Procopio International Tax Institute, October 17th, 2019.
- Speaker. “Living in the Post-Grecian World: Withholding on Transfers of Partnership Interests Under §1446(f) & New §864(c)(8) Rules,” USD Procopio International Tax Institute, October 17th, 2019.
- Speaker. “Identifying the Line Between Avoidance and Evasion: Global Criminal Tax Enforcement,” USD Procopio International Tax Institute, October 17th, 2019.
- Speaker. “NEW IRS Relief for Current and Former U.S. Citizens Overseas - "Expatriation," USD Procopio International Tax Institute, October 17th, 2019.



- Speaker. "Non-U.S. Persons and U.S. Financial Accounts - Hiding in Plain Sight through the FATCA Loophole," USD Procopio International Tax Institute, October 17th, 2019.
- Speaker. "Dual National Beneficiaries of Foreign Trusts. UNI, PFICs and GILTI Tax Treas. Regulations Run Amok," USD Procopio International Tax Institute, November 2, 2018.
- Speaker. "U.S. Passport Revocations for "Seriously Delinquent Taxpayers" – IRC §7345 & Role of the DOJ, IRS, U.S. District Court and U.S. Tax Court," USD Procopio International Tax Institute, November 2, 2018.
- Speaker. "FBAR Penalties: Defending Title 31, Pre and Post Assessments, IRS and DOJ Policies and Strategy Post Colliot," USD Procopio International Tax Institute, November 1, 2018.
- Speaker. "Everything You Need to Know About Foreign Trust Issues But Were Afraid to Ask," California Lawyers Association, The 26th Annual Estate and Gift Tax Conference, San Francisco, March 16, 2018.
- Speaker. "Invalid Treasury Regulations – in Light of Altera in U.S. Tax Court," US Tax Court," USD Procopio International Tax Institute, October 27, 2017.
- Moderator. "Foreign Ownership of US Partnerships: Post – Grecian Magnesite vs Comm'r, US Tax Court," USD Procopio International Tax Institute, October 26, 2017.
- Moderator. "Cross-Border M&A: Challenges after Acquiring a Business in the U.S.," USD Procopio International Business Summit, San Diego, CA, May 12, 2017.
- Speaker. "U.S. Lawful Permanent Residents – Tax Law vs. Immigration Law," USD Procopio International Tax Institute, October 20, 2016.
- Speaker. "IRS Current Initiatives on Foreign Payments – Withholding Taxes – Chapter 3 & 4 (Including FATCA)," USD Procopio International Tax Institute, San Diego, CA, October 22, 2015.
- Speaker. "FATCA Classification for FFI's and NFFE's: W-8's Galore," USD Procopio International Tax Institute, San Diego, CA, October 22, 2015.
- Co-Presenter. "OVDP and FATCA Update: The Nuts and Bolts of Streamlined Filing and Proving Non-Willfulness," University of San Diego, School of Law, June 25, 2015
- Speaker. "International Transactions and Title 31 Asset Forfeiture Actions," USD Procopio International Tax Institute, October 31, 2014.
- Speaker. "OVDP Civil FBAR Penalties After Zwerner," USD Procopio International Tax Institute, October 31, 2014.



- Speaker. "FATCA Gaps - Acceptable Documents by IGA Countries: Registering FFI's by December 2014," USD Procopio International Tax Institute, October 30, 2014.
- Speaker. "Recent Developments in Individual International Tax Compliance," USD Procopio International Tax Institute, October 30, 2014.
- Speaker. "New and Improved" June 2014 IRS Offshore Voluntary Disclosure Program - Version 3.0: Including "Streamlined" Rules that are a Game Changer. The State Bar of California, Taxation Section with the participation of Mark E. Matthews (Caplin & Drysdale) former IRS Deputy Commissioner-Criminal Investigation Division. July 17, 2014.
- "OVDP and FATCA update: The Ever Changing Issues of International Tax Compliance" University of San Diego, School of Law, June 26, 2014
- 2013 Annual Meeting of the California Tax Bar and California Tax Policy Conference, November 7-9, 2013.
- Moderator. "Corporate Compliance: The Confluence of International Criminal Tax, Money Laundering and the Foreign Corrupt Practice Act (FCPA)," USD, School of Law – Procopio International Tax Institute, San Diego, CA, October 24-25, 2013.
- Speaker. "Finally FACTA – Before its Implementation – This Time Really?" USD, School of Law – Procopio International Tax Institute, San Diego, CA, October 24-25, 2013.
- Panelist. "Record Renunciation of U.S. Citizenships; Tax Consequences, Life Changes & Passport," USD, School of Law – Procopio International Tax Institute, San Diego, CA, October 24-25, 2013.
- Speaker. 2012 Annual Meeting of the California Tax Bar & California Tax Policy Conference - Keeping Your Clients Out of Trouble – FATCA Compliance, November 1st, 2012.
- The USD School of Law- Procopio International Tax Institute, San Diego, CA, October 25-26, 2012
- "The Twentieth Annual Estate and Gift Tax Conference," The State Bar of California, San Francisco, CA, March 2, 2012.
- The USD School of Law- Procopio International Tax Institute, San Diego, CA, October 24-25, 2011.
- Speaker. FELABAN – XXX Congreso Latinoamericano de Derecho Financiero, Panama, Panama, "Repercusiones Legales del Foreign Account Tax Compliance- FATCA" Co-panelist: Steven A. Musher, Associate Chief Counsel (International) IRS, October 3, 2011.
- "The 2011 Offshore Voluntary Disclosure Initiative: How it Works and Who May Benefit," San Diego Chapter of the California Society of CPAs, San Diego, CA, June 17, 2011.

- The USD School of Law- Procopio International Tax Institute, San Diego, CA, October 4-5, 2010.
- The USD School of Law- Procopio International Tax Institute, San Diego, CA, October 19-20, 2009.
- "Planeacion Fiscal Internacional de los Estados Unidos para Inversionistas Mexicanos," Asociación Nacional de Abogados de Empresa, México City, Mexico, August 27, 2009.
- "Aspectos Prácticos ante la Turbulencia Financiera Mundial," Asociación Nacional de Abogados de Empresa, Querétaro , August 12, 2009
- "Aspectos de Tributación Internacional: La Inversión USA-Mex, Reglas Anti-abuso, y USA-Mex International Tax Relevant Issues," Asociación Nacional de Abogados de Empresa, México City, Mexico, June 29, 2009.
- "Investing in Mexican Real Estate," Puerto Vallarta, Mexico, October 25, 2008.
- The USD School of Law- Procopio International Tax Institute, San Diego, CA, May 1-2, 2008.
- "Surprise! You have a Foreign Trust!" Annual Meeting of the California Tax Bar and California Tax Policy Conference, November 2, 2007.
- Investing in Mexican Real Estate Conference, San Diego, CA, February 17, 2007.
- The USD School of Law- Procopio International Tax Institute, San Diego, CA, February 15-16, 2007.
- Investing in Mexican Real Estate Conference, San Diego, CA, February 25, 2006.
- "The Boogey Man - Informational Reporting of International Transactions and the Hefty Penalty Provisions," 8th Annual San Diego Tax and Accounting Institute, November 11, 2004.
- "What to do when your client didn't 'Check the Box'?" San Diego County Bar Association Taxation Section, San Diego, CA, September 9, 2003.

Publications

[Visit Patrick Martin's Tax - Expatriation Blog](#)

[Read Patrick Martin's Procopio articles](#)

- Author. "[The Need to Close the FACTA Loophole to Preserve the Integrity of U.S. Tax Enforcement Efforts](#)," *Tax Notes*, June 15, 2020.
- Co-author. "[Overview of U.S. Interest Income, Exempt from U.S. Income Taxation for the Foreign](#)

[Investor \("Portfolio Interest"\),](#)" September 2018.

- Co-author. "[Mandatory Deemed Repatriation: Do You Owe Taxes for 2017?](#)" March 26, 2018.
- [Urgent Need For U.S. Citizens Residing Outside the U.S. to be Able to Obtain a Taxpayer Identification Number Other than a Social Security Number](#), State Bar of California, Taxation Section, International Committee, March 2015.
- [Covered Gifts & Bequests: The Need For Guidance \(5+ Years Out\)](#), December 1, 2014.
- Co-author. "[The 2013 GAO Report of the IRS Offshore Voluntary Disclosure Program](#)," International Tax Journal, January-February 2014.
- Co-author. "[Oops... Did I "Expatriate" and Never Know It: Lawful Permanent Residents Beware!](#)" International Tax Journal, January-February 2014.
- Contributing author. "[Mexico's Proposed Tax Reform: International and Cross border Highlights](#)," October 2013.
- Co-author. "[Tax Simplification: The Need for Consistent Tax Treatment of All Individuals \(Citizens, Lawful Permanent Residents and Non-Citizens Regardless of Immigration Status\) Residing Overseas, Including the Repeal of U.S. Citizenship Based Taxation](#)," September 2013.
- "[Foreign Account Tax Compliance Act \(FATCA\) Developments](#)," February 20, 2013.
- "['Accidental Americans' — Rush to Renounce U.S. Citizenship to Avoid the Ugly U.S. Tax Web](#)," November 28, 2012.
- "Unsettled Future for U.S. Taxpayers Residing Overseas: Mixed Messages from IRS Commissioner vs. Ambassador—Part I," CCH International Tax Journal, January-February 2012.
- Co-author. "[Foreign Bank Account Reports - 2011 Regulations Extend Rules to Many Unaware Persons](#)," November 2011.
- "IRS Provides more Sensible Offer in its Increased Enforcement of Off-Shore Accounts and Assets of U.S. Taxpayers Residing Overseas," July 2011.
- Co-author. "[U.S. Tax Treaties and Section 6114: Why a Taxpayer's Failure to 'Take' a Treaty Position Does Not Deny Treaty Benefits](#)," CCH International Tax Journal, May-June 2011.
- "Limited Window of Opportunity to Avoid Tax Penalties ('Get Home Free Ticket')," February 2011.
- Co-author. "[Overview of U.S. Interest Income, Exempt from U.S. Income Taxation for the Foreign Investor \('Portfolio Interest'\)](#)," February 2011.

- "Fiscalización de Contribuyentes de los E.U. Respecto de Cuentas Bancarias y Propiedades en el Extranjero - El IRS Extiende Oferta Especial a Aquellos Contribuyentes de los E.U. con Ingresos No Declarados en el Extranjero," Febrero 2011.
- "Foreign Individuals and the U.S. Estate Tax (similar to an Inheritance Tax)," January 2011.
- "FATCA se Estrella en la 'dimensión desconocida' (Residentes Legales Permanentes Residiendo en el extranjero)," Noviembre 2010.
- "FATCA of the HIRE Act Crashes Head on into the 'Twilight Zone'," CCH International Tax Journal, November 2010.
- "Proposed Guidance on FBARs & Foreign Persons," State Bar of California Taxation Section International Tax Committee, September 2010.
- Co-author with Enrique Hernandez-Pulido. "What Happens in Mexico...is Taxed in the U.S.! How the New FATCA Provisions Affect Mexican Residential Trusts," March 2010.
- Co-author with Abel Mejia Cosenza. "Comparative Overview of U.S. and Mexican Federal Employment Taxes," CCH International Tax Journal, November-December 2009.
- "Los Extranjeros y el Impuesto Sobre los Bienes de la Sucesión de los Estados Unidos (Similar al 'Inheritance Tax'," Abril 2009.
- "Forms of Doing Business in Mexico Compared to the U.S." October 2007.
- "I grandi miti fiscali sugli investimenti di stranieri in immobili statunitensi," June 2007.
- "U.S. Taxation of Trusts - Mexico/U.S. Overview," California Tax Lawyer, Spring 2007.