

## International Practice

Shulman Rogers' International Practice Group unites under one umbrella a wide variety of experience and resources to meet the international legal needs of our foreign and domestic clients, whether businesses or individuals. The resulting synergies and complementary skills let us help industry leaders and successful individuals navigate both the expanding global economy and an international lifestyle. The International Practice Group works with foreign companies establishing and maintaining a presence in the United States or otherwise subject to U.S. laws; with foreign individuals pursuing business and personal interests in the U.S.; and with U.S. companies and individuals entering and active in the international marketplace. The private client services that we provide covers the gamut of immigration, taxation, inheritance and estate planning, divorce and related family law issues, including relocation and parental abduction of children.

### International Business Legal Services

#### Business and Financial Services

Our International Practice Group attorneys can help with everything from entity formation to financing to licensing and business succession planning in the international context. We are attentive to the special needs of our business clients who operating in more than one country. We get that their environment is marked by differing tax laws, governmental regulations, and business customs.

**Corporate Structuring:** We represent non-U.S. clients in the acquisitions and dispositions of U.S. businesses, and in structuring their U.S. operations. Once U.S. operations have begun, we represent the U.S. affiliates of non-U.S. parent entities on everyday matters such as employment, leasing, securities, tax, operational and other business issues. We also help with subsequent extraordinary transactions. Our experience with U.S. affiliates covers a wide variety of industries, from distribution to software.

**Capital Raising Transactions:** We help U.S. entities raise capital overseas in accordance with SEC Regulation S and rules governing other non-public offerings. We assist non-U.S. shareholders re-sell in the U.S. their shares of U.S. companies. Additionally, we represent non-U.S. companies offering their own shares to their U.S. employees in private transactions. These are just a sample of the capital raising transactions we handle for non-U.S. companies or their U.S. affiliates.

#### Commercial Finance

Our International Practice Group includes Commercial Finance lawyers who handle cross-border financing deals, including collateralizing and securitizing loans, notes and commercial paper in different countries. We work closely with local counsel with whom we have developed strategic alliances over the years. The Commercial Finance practice also assists attorneys, barristers and legal advisors world-wide in documenting, negotiating and closing all aspects of

loans, financings and credit accommodations within the United States. Financings involving two or more international jurisdictions often require us to focus on foreign exchange and cross-border loan security, UCC-type collateralization (i.e., charges), asset crystallization and collection issues.

### **Employment /Immigration Services**

Businesses that need legal help with their international workforce find that our International Practice Group lawyers offer full service under one roof, whether it is with immigration issues or personnel management issues.

### **International Intellectual Property**

Our International Practice Group comprises some of the most experienced intellectual property lawyers in the area. We advise clients on the most successful ways to protect their Intellectual Property rights worldwide. Our clients range from large multinational corporations to individual startups. We counsel clients about trademarks, copyrights, licensing, and technology transfers. We also help clients on a broad range of issues including intellectual property disputes, privacy and publicity rights, e-commerce, data protection, and all types of media and promotional contracts. Our Intellectual Property lawyers have an extensive, well-established network of relationships with foreign law firms and legal experts around the world. Shulman Rogers' International Practice Group lawyers address Intellectual Property concerns wherever they arise.

### **International Business Taxation**

Our International Practice Group has tax lawyers who can help foreign companies understand the complex U.S. tax rules that apply to income generated from such U.S. business activities, as mergers, acquisitions, investment in subsidiaries, joint ventures, licensing arrangements or others. We also advise on the potential exposure to U.S. taxation of non-U.S. sourced income. We work with foreign companies to determine the most tax advantageous arrangement for conducting U.S. operations - whether through U.S. corporations, partnership, limited liability companies, or business trusts. We also advise foreign companies of applicable employment and withholding tax obligations arising from their U.S. activities.

Our tax lawyers routinely assist U.S. companies doing business in foreign countries, including analysis of the Subpart F anti-deferral rules and issues arising under tax treaties between the U.S. and foreign countries. We help U.S. companies understand eligibility for foreign tax credits on taxes paid to foreign jurisdictions.

### **Investment Adviser and Broker-Dealer Regulation**

Our International Practice Group attorneys assist non-U.S. investment advisers and broker-dealers navigate SEC and FINRA registration requirements and substantive regulations. Our attorneys also have significant experience counseling clients on the myriad cross-border issues that arise in the formation and operation of hedge, venture capital, private equity and real estate funds, among others. In the fund context, our attorneys have experience representing fund management as well as investors or potential investors evaluating a fund.

### **Real Estate**

Our International Practice Group includes attorneys from the Real Estate Practice who keep our clients compliant

with United States laws and practices, international policies and conventions, and state, national and local practices. We advise and assist clients in the acquisition, construction, financing and disposition of United States real estate, both residential for personal or investment use, and commercial property consisting of multi-family residential, retail and office, complete with extensive due diligence and business advice. We advise non-United States citizens and non-resident aliens regarding the acquisition and disposition of United States real property interests, including withholding laws, compliance with the regulations and policies of the Office Foreign Asset Control, as well as the Committee on Foreign Investment in the United States related to investment by Sovereign Wealth Funds. We also represent foreign sovereigns and individuals with diplomatic immunity in their real estate transactions

## **Regulatory Compliance**

A multitude of regulations govern business activities in the international arena, whether financial, trade, customs, security or privacy related. Our attorneys understand that these are and are knowledgeable in navigating these treacherous waters.

## **International Proceedings – Arbitrations, Investigations, and Litigation – Companies and Individuals**

### **Dispute Resolution, Arbitration and Litigation Services**

The litigation team at Shulman Rogers has experience with a wide variety of different international litigation cases, parties, and issues. Our lawyers have represented foreign governments and businesses in litigation against United States companies and persons. And, our lawyers have represented United States companies and persons against foreign companies and individuals. Our dispute resolution, arbitration and litigation services include experience practicing before international tribunals, US state and federal courts and in arbitration forums. Our lawyers have experience practicing. And, we understand that counseling our clients in litigation avoidance serves our clients best business and economic interests in the long run. Whether you are a foreign government, business, or an individual involved in litigation involving international issues with a US law component, we have a knowledgeable team of litigators experienced to assist.

### **World Bank/Multilateral Development Bank (MDBs) Sanctions Proceedings**

The World Bank and four smaller regional development banks – the African Development Bank (AfDB), the Asian Development Bank (AsDB), the European Bank for Reconstruction and Development (EBRD), and the Inter-American Development Bank (IDB), each receive funding from the United States. Each organization has its own adjudicative body with its own case precedents, policy and practice guidance, and favored judicial standards when there is a need to apply legal concepts. Compliance policies and systems are critical to persuading effectively that the contracting party espouses a good corporate citizen mindset. Our expertise includes assisting with the preparation of compliance policies, negotiating contracts, defending investigations and representation in Sanctions Board proceedings.

## **International Private Client (Individual) Legal Services**

### **International Taxation of Individuals**

Our tax department helps foreign individuals understand their exposure to U.S. federal and state income taxation on income derived from investment and business activities in the U.S. and helps clients determine whether exposure may be reduced by conducting U.S. activities through controlled entities.

We have extensive experience with FIRPTA withholding taxes imposed on the sale by foreign persons of interests in US real property.

We work with our firm's immigration and business attorneys to help foreign persons understand the tax consequences of their activities in the U.S., which potentially can include U.S. taxation on all income, whether sourced in the U.S. or in foreign countries.

We help U.S. individual taxpayers understand and utilize foreign tax credits attributable to taxes paid to foreign countries. We advise U.S. individuals working abroad regarding their eligibility to exclude foreign earned income and housing costs from U.S. income. We also help U.S. taxpayers (whether green card holders or US citizens) analyze expatriation tax liabilities that may arise from renouncing U.S. citizenship or green card status.

We have worked with numerous US taxpayers with undisclosed foreign bank accounts, helping them understand their risks of criminal and civil penalties and actions needed to comply with U.S. tax laws.

### **International Inheritance & Estate Planning**

Whether you live in the United States and are inheriting from a decedent in a foreign country or live overseas and are inheriting from a United States decedent, our attorneys can help you. We also can help you plan for estate succession in the international situation, whether the assets are in more than one country, or the citizenships and/or residences are multinational.

### **International Family Law**

Clients with family law issues that transcend two or more countries will find attorneys with extensive experience addressing divorce jurisdiction, marital property, alimony, and custody problems in the international context. In addition, through collaboration with other members of the International Practice Group, our attorneys are adept at developing strategies and solutions that address the complexities arising from immigration and international tax laws. Our attorneys are used to working with legal counsel in other countries, and to solving problems caused by different legal systems, languages, currencies, cultures and family traditions. The international family-law attorneys at Shulman Rogers also regularly address the sensitive issues involved in international parental abduction of children, whether or not covered by the Hague Convention.

### **International Law Firm Relationships and Association**

Our International Practice Group lawyers have established relationships with foreign jurists and other professionals to help with our client's foreign legal needs. This makes "international one-stop shopping" possible for our clients. Clients doing business in Europe or Africa, or in India or China, for example, rely on us to handle any transaction from beginning to end, including assistance on U.S. trade law issues, establishing a local affiliate, and dealing with U.S. and foreign tax issues.

## Practice Chair

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