



# International Transactions

Members of the Tax Department regularly advise clients concerning financing transactions with international scope. In addition, we have diverse experience in providing advice on corporate acquisitions and other corporate transactions. Specifically, we have assisted clients with transactions in the United Kingdom, Canada, Germany, the Netherlands, Switzerland, Japan, France, the Cayman Islands, Barbados, the Netherlands Antilles, the British Virgin Islands, the U.S. Virgin Islands, the Bahamas, Bermuda, Hong Kong, Australia, Mexico and other countries.

**We work in concert with legal firms and attorneys across the continents to help our clients receive the best international counsel available.**

We also have extensive experience with the treatment of U.S. taxation of domestic businesses abroad, U.S. taxation of foreign businesses in the U.S., treaty interpretation and the Foreign Investment in Real Property Tax Act.

## Representative Transactions

- Our department represented the sellers in structuring the acquisition of an international affiliated group costing \$3.5 billion and involving 42 countries.
- We acted as U.S. tax counsel to the originator in an international securitization involving Switzerland, the Netherlands, Ireland and the United Kingdom.
- Closer to home, as U.S. tax counsel, we represented the buyer client in the acquisition of a U.S. and Mexican affiliated group by a Canadian-based international affiliated group.
- The firm was lead tax counsel representing the noteholders in the \$55 million acquisition of railcars located in the U.S., Canada and Mexico. The deal was funded with debt placed in the U.S. and Canada.
- On behalf of the sellers, we structured the \$50 million sale of the Russian subsidiary of a U.S. company to a Russian-affiliated banking

## Attorneys

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## Related Practices

Asset Securitization (Tax)  
Certified Capital Company Finance (CAPCOs)  
Common Trust Funds  
Corporate Finance (Tax)  
Credit Tenant Loan Finance  
Cross-Border Institutional Private Placements  
Debt Instruments  
Derivative Transactions  
GIC Providers  
Governmental Institutions and Agencies  
Investment Trusts and RICs  
Leveraged Leasing (Cross-Border and Domestic)  
Limited Liability Companies  
Mergers and Acquisitions  
Mortgage-Backed Securities  
Municipal Bond Tax Controversy  
Not-for-Profit and 501(c)(3) Organizations  
Offshore Funds  
Partnerships

group.

- Firm tax lawyers representing the fund structured in-bound investment funds for non-U.S. citizens. The transaction involved structure variations for the particular needs of Kuwaiti and Saudi Arabian citizens.
- Members of the Tax Department representing U.S. investors structured out-bound real estate investment funds targeting undervalued real estate in France.
- We regularly structure cross-border loan transactions taking into account foreign tax rules and limitations, including negotiation of tax indemnity and other tax-oriented provisions. Depending upon the transaction, we may represent either the noteholders or the issuer.

Public/Municipal Finance

Real Estate Investment Trusts (REITs)

Real Estate Mortgage Investment Conduits (REMICs)

Special Tax Counsel

State/Local Tax Issues

Synthetic Lease Finance

Tax Lobbying

Taxation