

Heath Martin

PARTNER

New York

212.655.2521

hmartin@chapman.com



Heath Martin is a partner in Chapman's Tax Department. His practice covers a wide variety of U.S. federal and international tax matters. Heath has extensive experience advising on the formation and operation of investment funds, public and private offerings of debt and equity, mergers and acquisitions, stock and asset purchases, reorganizations and restructurings, equity incentive plans and deferred compensation plans, FACTA compliance, and tax-exempt organizations.

Prior to joining Chapman, Heath practiced with the Canadian law firm Davies Ward Phillips & Vineberg LLP in New York.

Publications

March 7, 2023

IRS Issues More Guidance on Energy Incentive Tax Credit Provisions

December 5, 2022

Congress Extends and Expands Tax Credit for Electric Vehicles

December 5, 2022

IRS Begins Issuing Guidance on Revised Tax Credit Provisions

November 21, 2022

Congress Revamps Rules for Investment Tax Credit and Production Tax Credit

- Co-Author, "The Evolution of U.S. Tax Rates and Related Matters Since 2017 — In a Canadian Context," 50 Tax Mgmt. Int'l J. 11 (Nov. 5, 2021).
- Co-Author, "Getting Burnt by a Cross-Border Freeze: Traps for the Unwary Under Code Sec. 2701," CCH Int'l Tax J. (July–August 2021).
- Co-Author, "Guidance on Qualified Shareholders of REITs Still Lacking," 67:4 Canadian Tax J. 1309 (2019).

Admitted

Massachusetts

New York

Education

London Business School,
MSc, 2011

Stanford Law School, JD,
2003

Brown University, PhD, 2000

Boston University, BA, 1993

Practice Focus

Cryptocurrency, Digital
Assets, and Blockchain

International Transactions

Taxation

- Co-Author, "International Insight: Not Whether but When and How: US Response to Unilateral Digital Taxation," Tax Mgmt. Int'l Forum (Oct. 30, 2019).
- Co-Author, "Consolidated Reporting in the United States," Tax Mgmt. Int'l Forum (2019).
- Co-Author, "United States: CFC Rules," 39 Tax Mgmt. Int'l Forum 82 (Issue No. 4, Dec. 2018).
- Co-Author, "U.S. Supreme Court Decision Permits States to Tax Online Retailers Without Any In-State Physical Presence," 47 Tax Mgmt. Int'l J. 536 (Aug. 10, 2018).
- Co-Author, "United States: Sharing Economy," 39 Tax Mgmt. Int'l Forum 76 (Issue No. 3, Sep. 2018).
- Co-Author, "United States: Source-Residence Country Coordination," 39 Tax Mgmt. Int'l Forum 117 (Issue No. 2, June 2018).
- Co-Author, "United States — Acquisition Financing," 39 Tax Mgmt. Int'l Forum (Issue No. 1, Mar. 2018).
- Co-Author, "Tax Traps for the Unwary: United States," 38 Tax Mgmt. Int'l Forum 97 (Issue No. 4, Dec. 2017).
- Co-Author, "Lessons from Canada and the WTO: The United States Should Embrace A VAT," 46 Tax Mgmt. Int'l J. 206 (April 14, 2017).
- Co-Author, "IRS Should Allow QCIV Self-Designation Under FIRPTA," 45 Tax Mgmt. Int'l J. 734 (Dec. 9, 2016).
- Co-Author, "Will Canadian Pension Plans Feast on U.S. Infrastructure (Without FIRPTA)?," 45 Tax Mgmt. Int'l J. 217 (Issue No. 04, April 2016).
- Co-Author, "U.S. Tax Concerns Facing Foreign Lenders," J. of Tax'n and Reg. of Fin. Institutions (January / February 2016).
- Co-Author, "Fund Management Fee Waivers Under Attack," CCH Int'l Tax J. (Nov./Dec. 2015).
- Co-Author, "IRS Limits Deferral Opportunities Through Controlled Partnerships," 63:4 Canadian Tax J. 1123-32 (2015).
- Co-Author, "U.S. Model Treaty's Proposed Revisions Contrasted to Current Canadian Convention," 44 Tax Mgmt. Int'l J. 494 (Issue No. 8, Aug. 14, 2015).

Presentations

- "New IRS Partnership Audit Rules for Tax Counsel: Preparing for Massive Changes Ahead," Stafford, January 2016, March 2016, February 2017, May 2018, August 2018, and July 2020.

Notable Engagements



Fintech Company Acquisition

February 8, 2023

Chapman represented YieldX, a portfolio management technology company, in its acquisition by FNZ, a global wealth management platform. The acquisition of YieldX is part of FNZ's growth plan to expand its wealth management solutions in the US and around the globe. The sale of YieldX to FNZ was structured as a tax efficient forward triangular merger and followed a regulatory strategy and several successful venture round financings in which Chapman worked closely with the YieldX founders.