

Ahead of the IBA/ABA US and Latin America Tax Conference we want to introduce you to Carter Ledyard's Tax and Wealth practices

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We look forward to meeting with you at this year's conference in Miami June 18-20.

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Our Latin America practice offers a complement of tax and wealth services to clients around the world with US interests, properties, assets, investments, JVs and businesses. Our broad-based cross-border tax practice is integrated with our Corporate transactional, real estate, disputes, art law and private client and high net worth individual and family office wealth services. Learn more from a selection of our Thought Leadership below!

The Supreme Court Takes a Deep Dive Into Potentially Perilous Water with the Moore Case

Melinda Fellner covers *Moore v. United States*, a pivotal case challenging the constitutionality of a tax on undistributed foreign earnings imposed by the 2017 Tax Cuts and Jobs Act.

Crypto Tax Implications for Gifting

Carter Ledyard's Tax Department covers the Chief Counsel Advice Memorandum issued by the IRS regarding Cryptocurrency confirming that a gift of cryptocurrency requires strict substantiation that complies with tax laws regarding income tax charitable deductions.

Code §280E Planning Observations: 'Harborside' Case Hinges on Definition of 'Consists of'

An analysis of the “Harborside” U.S. Tax Court case. Though not a pro-taxpayer case—the IRS won on the major counts the Harborside case provides some insight into structuring cannabis-related businesses with a view to deduction of business expenses.

International Charitable Giving: A Primer

Karen T. Schiele and Kaitlyn T. Wollman from Carter Ledyard’s Trusts and Estates Department, discuss and explain applicable rules and potential pitfalls for U.S. individuals and tax-exempt organizations seeking to benefit charitable causes abroad.

The Supreme Court Issues Pro-Taxpayer Opinion in FBAR Penalty Case

Melinda Fellner covers Bittner v. United States, a taxpayer-favorable ruling in the FBAR space.

Exploring Artists’ Estates: Legal Considerations for Third Parties & Heirs

Judith Wallace, chair of our Art Law Practice, presents at a Center for Art Law workshop on the legal challenges of commercially exploring a deceased artist’s estate, addressing key precautions for third parties and resources for heirs.

Tax Practice

Latin America Cross-Border

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