



## James Guadiana

*Partner*

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Jim Guadiana, a partner in the Tax practice group at Greenspoon Marder LLP, is an experienced practitioner in virtually all areas of taxation. He serves as advisor to public and privately-held multinational companies and investment firms with regard to their operations and investments in the United States and has extensive experience as tax advisor to a number of public corporations listed on the London, Hong Kong, and Toronto stock exchanges. He is respected domestically and internationally for his ability to identify and resolve unique and complex tax issues in domestic and cross-border investments in a number of different areas of tax law. Mr. Guadiana has also advised both investment management firms and foreign investors in structuring lending programs so as to avoid being treated as the conduct of a “trade or business,” thereby enabling the foreign investor to minimize or avoid U.S. taxation.

Mr. Guadiana advises issuers and investment banks regarding the treatment of foreign corporations as to their status, or avoidance of status, as passive foreign investment companies (“PFICs”). He has extensive experience in structuring multinational executive compensation programs, which assists employers and employees in achieving optimum tax benefits in multiple jurisdictions. Mr. Guadiana assists multinational families with regard to their business activities, global investments and U.S. tax compliance requirements. He routinely counsels clients in implementing beneficial cost-sharing and the establishment of transfer pricing policies. Mr. Guadiana provides planning on various cross-border sales of physical commodities and related hedging transactions. He counsels clients on the tax aspects of transfer of proprietary technology, including patents.

Mr. Guadiana has served as U.S. tax counsel to one of the world’s largest companies in its pre-IPO reorganization and IPO, advising the organization on complex executive compensation matters and U.S. tax. He has served as tax advisor for U.S. real estate development projects, structuring investment vehicles to optimize after-tax returns for foreign investors, and providing both pre- and post-formation tax planning.

Prior to joining Greenspoon Marder LLP, Mr. Guadiana was a partner at several international business law firms.

### **Court Admissions**

- State of New York
- U.S. Supreme Court
- U.S. Tax Court

### **Bar Admissions**

- New York

## **Education**

- LL.M., New York University School of Law
- J.D., Fordham University School of Law
- B.S., Manhattan College

## **Practice Areas**

- Tax

## **Representative Experience**

- Representation in connection to serving as U.S. tax counsel to one of the world's largest commodities and mining companies in its pre-IPO reorganization and IPO, advising the organization on executive compensation matters and complex U.S. tax.
- Representation in connection to serving as tax advisor to both investors and developers in U.S. real estate development projects, providing both pre- and post-formation tax planning and the structuring of investment vehicles to optimize after-tax returns for foreign investors.
- Representation in connection to advising client on maximizing predevelopment capital gain accrued prior to condominium development.
- Representation in connection to regularly assisting clients in the establishment of transfer pricing policies, including implementing beneficial cost-sharing and other arrangements.
- Representation in connection to advising both private and public companies on preservation of net operating loss carryovers.
- Representation in connection to serving as tax counsel to various Canadian investment companies in connection with their establishment and issuance of publicly traded partnership interests.
- Representation in connection to providing planning on various cross-border sales of physical commodities and related hedging transactions.
- Representation in connection to advising both investment banks and issuers regarding the treatment of foreign corporations as to their status, or avoidance of status, as passive foreign investment companies ("PFICs").
- Representation in connection to structuring multinational equity-based executive compensation programs to achieve optimum tax benefits for employers and employees in multiple jurisdictions.
- Representation in connection to advising one of the world's largest foreign publicly traded corporations with respect to its distributions being treated as qualified dividends.
- Representation in connection to serving as tax counsel in the restructuring of an S corporation's business for estate planning purposes.
- Representation in connection to advising multinational families with regard to their global investments, business activities, and U.S. tax compliance requirements.
- Representation in connection to advising a Canadian lumber company in its C\$2 billion merger with another lumber company to create a leading global wood products company.
- Representation in connection to advising a Canadian minerals company in its US\$1.5 billion merger with another minerals corporation.
- Representation in connection to serving as tax counsel to a publicly traded Canadian operating company in connection with the formation of a Canadian REIT and served as U.S. tax counsel to the REIT in its C\$460 million initial public offering of trust units and concurrent C\$600 million offering of senior unsecured debentures.
- Representation in connection to advising a publicly traded electronics corporation in its US\$375 million 144A/Reg. S high-yield debt

offering of 6.50% senior secured notes and related tender offer and consent solicitation for all of its US\$350 million 9.50% senior secured notes.

- Representation in connection to serving as tax counsel to a Canadian corporation in its C\$240 million offering of subscription receipts.

## Professional and Community Involvement

- The Tax Club of the City of New York, Member
- New York State Bar Association Tax Section: Committees on U.S. Activities of Foreign Taxpayers and Outbound Foreign Activities of U.S. Taxpayers; International Fiscal Association (U.S. Branch)

## Speaking Engagements

- "Employee Stock Options: Complex Tax, Accounting, and Valuation Challenges." Live Webinar, Strafford, March 25, 2020
- "Estate Tax Planning for US & Multinational Families Featuring CT's New Uniform Trust Code." Fairfield County Bar Association, Stamford, CT, February 19, 2020
- "Trends and Developments on GILTI FDII and BEPS CLE," Live Webcast, The Knowledge Group, November 20, 2019
- "The U.S. Business Tax Landscape," International Business Structuring Association Seminar, New York, NY, September 26, 2019
- "Business in 2019 is Global and the Only Constant is Change: The Legal & Regulatory Landscape of Transactions Across Borders," DiscoverBetterLaw Seminar, New York, NY, June 10, 2019
- "2019 Tax Reforms: Hidden Impact & Opportunities," BritishAmerican Business Tax Forum 2019, New York, NY, March 5, 2019
- "The Tax Reform Act's GILTI and FDII Provisions: Opportunities and Challenges for Businesses Explored." Live Webcast, The Knowledge Group, November 15, 2018
- "Recent Trends and Developments on OECD's Transfer Pricing Guidelines: What You Need to Know," Live Webcast, The Knowledge Group, February 15, 2018
- "BEPS: The Transfer Pricing Landscape for Intangibles in 2018," Live Webcast, The Knowledge Group, November 7, 2017

## Recognitions

- *Martindale-Hubbell*, AV® Preeminent™
- *Super Lawyers* magazine, "New York Super Lawyers," Tax, 2013-2020

## In the News

- Quoted, "Top Federal Tax Policies Of 2021: Midyear Report" *Law360*, July 6, 2021
- Co-Author, "International And Cross-Border Tax Issues In The Cannabis Industry" GM News, June 25, 2021
- Featured, "Ex-Barton Tax Pro Joins Greenspoon Marder," *Law360*, July 22, 2020

## News

- International and Cross-Border Tax Issues in the Cannabis Industry
- Greenspoon Marder Acts As Lead Counsel For Westgate Resorts Largest Securitization Deal
- Greenspoon Marder Expands Tax Capabilities With Addition of New Partner James Guadiana in New York

## Videos

- Webinar: Tax Planning For Foreign Investment In U.S. Real Estate Webinar

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