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James is a partner in the private client and tax team.

His practice is global in scope with particular emphasis on offshore trust planning, planning for non-US individuals and foreign assets, family investment and business planning, family offices, inbound and outbound business transactions and income and transfer tax planning.

James advises on corporate and partnership tax planning for closely held businesses, investment entities and funds management entities, mergers and acquisitions and insurance and derivatives investment tax planning.

He has lectured before numerous professional groups on partnership, estate tax, life insurance and foreign investment planning issues and has written articles for professional journals and newsletters on various tax topics.

Talks

- '*Checklist 2020: Cross border estate planning in an election year*,' Withersworldwide webinar - October 2020, co-presenter
- '*Looking Ahead: Key benefits of Grantor Retained Annuity Trusts (GRATs)*,' Withersworldwide webinar - July 2020, co-presenter
- '*Tax Implications of International Expansion*,' Accounting & Finance Show, New York - July 2019, co-presenter

- *'Cross-Revenue Compliant Insurance Solutions,'* 2019 Private Placement and Variable Annuities Forum - June 2019, presenter
- *'Loss Utilization Planning After the 2017 Tax Act,'* Clear Law Institute - April 2019, co-presenter
- *'Update: The Tax Cuts and Jobs Acts of 2017: What Tax and Wealth Management Professionals Need to Know Now,'* Clear Law Institute Webinar - November 2018, co-presenter
- *'Structuring and Planning for Non-Traditional Investments Using Life Insurance,'* 2018 Private Placement and Variable Annuities Forum - June 2018, presenter
- *'An Overview of the Tax Cuts and Jobs Act,'* Clear Law Institute - March 2018, co-presenter
- *'The New Tax Law: What Estate Planners and Wealth Professionals Should Know,'* Trusts & Estates Webinar - January 2018, presenter
- *'The Tax Cuts and Jobs Act - How estate planners and wealth management professionals can prepare for year-end and beyond,'* Trusts & Estates Webinar - November 2017, presenter
- *'The Unified Framework on Tax Reform - What Estate and Wealth Planning Professionals Need to Know,'* Trusts & Estates Webinar - October 2017, presenter
- *'The Delaware Trust Advantage for the Out-of-State or Out-of-Country client,'* 2017 Delaware Trust Conference - October 24, 2017, speaker
- *'Benefits of International Jurisdictions,'* 2017 Private Placement Life Insurance & Variable Annuities Forum - June 2017, presenter
- *'Trump Tax Reforms: Insight from Washington, Implications and Strategies to Continue Growth'*, 2017 Private Placement Life Insurance & Variable Annuities Forum - June 2017, panelist
- *'Post Election Analysis: What Can We Expect From the New Administration and the New Congress?'* Trust & Estates Webinar - November 2016, panelist
- *'Private Company Exit Alternatives',* Expert Webcast - October 2016, panelist
- *'Alternative Uses of Life Insurance'*, Expert Webcast - August 2016, panelist
- *'Europe: Compliance-based Solutions'*, 2016 Private Placement Life Insurance & Variable Annuities Forum - May 2016, presenter
- *'Foreign Investments in the U.S.'* Expert Webcast - May 2016, panelist
- *'It's Time To Come Ashore'*, Fairfield County Community Foundation - May 2016, panelist
- *'Alternative Investments,'* Expert Webcast - March 2016, panelist
- *'Business Succession Planning',* Expert Webcast - October 2015, panelist
- *'Policy Designs Planning and Practical Applications for Families'*, Private Placement Life Insurance & Variable Annuities Forum - June 2015, panelist
- *'Raising Alternative Capital - Private Placement Insurance',* Webcast - April 2015, webinar
- *'Shifting, Wealth - Technique to Leverage and Shift Wealth into More Tax Efficient Buckets'*, Abbot Downing, webinar - December 2014
- *'Tax Planning for Deferred Compensation and Other Major Income Events'*, BNY Mellon - October 2014
- *'PPLI for Experienced Practitioners: Capitalizing on Key Market Developments'*, Private Placement Life Insurance & Variable Annuities Forum - June 2014
- *'Expatriation Tax and Planning'*, The 10th Annual Estate Planning Institute, NYSBA/STEP New York - March 2014
- *'The Private Insurance Company Analysis of Trends and Structuring Relating to Life Insurance Products and Companies and Investment'*, Annual Conference of the International Tax Planning Association, London - March 2014
- *'Analysis of and Planning for the Final Net Investment Income Tax Regulations'*, Bloomberg BNA, webinar - January 2014
- *'Planning for Foreign Investment into US Trades or Businesses Using Annuities and Life Insurance'*, SALI 2013 Private Placement Insurance Market Gathering, New York - October 2013

- *'Revenue Ruling 2013-17, Windsor and DOMA: Effective Planning for Your Clients'*, Bloomberg BNA, webinar - September 2013
- *'International Tax Issues for the Domestic Estate Planner'*, Bloomberg BNA, webinar - August 2013
- *'Estate and Income Tax Planning Implications in the Divided States of America After the DOMA Ruling'*, Trusts & Estates Magazine, webinar - July 2013, webinar. Click here to view the webinar at on24.com
- *'Offshore Opportunities in the PPLI/PPVA Market'*, Private Placement Life Insurance & Variable Annuities Forum - June 2013
- *'International Tax Issues for the Domestic Estate Planner'*, Bloomberg BNA, webinar - April 2013
- *'Around the World in 70 Minutes'"* STEP Boston - February 2013
- *'Medicare 3.8% Tax on Net Investment Income: Analysis of the Proposed Regulations and Planning for the New Tax'*, Bloomberg BNA, webinar - January 2013
- *'Partnerships and Pass-Through Entities'*, Bloomberg BNA Tax Policy & Practice Summit - November 2012. Click here to watch video of Jim's post-Summit interview on Brightcove.com
- *'Pre-Election Outlook Planning for the Year Ahead'*, STEP, New York - October 2012
- *'Partnership and Pass-Through Entities'*, Interview with Bloomberg BNA - Click here to listen to this interview
- *'Foreign Applications and Planning: Understanding the European, Asian and Latin American Markets'*, Private Placement Life Insurance and Annuities - May 2012
- *'Entrepreneurs & Investors: Legal Tips to Plan and Protect'*, Dartmouth Entrepreneurial Network - May 2012
- *'Multi-Generational Split Dollar Insurance Planning'*, Volios Education Exchange, JP Morgan Private Bank - March 2012
- *'How to Use Partnerships and Foundations in a Compliant World'*, STEP, Switzerland - May 2011
- *'CLAT Planning with Insurance to Achieve Long-Term Income and Multi-Generational Tax Planning Objectives'*, JP Morgan Private Bank - December 2009
- *'Tax Efficient Investing in Hedge Funds'*, MetCircle ,New York - November 2006
- *'Use of Premium Financing in Tax Planning'*, Life Insurance Finance Association Conference, March 2006
- *'Tax Efficient Investment for Families'*, MGI 2nd Annual Global Family Office Conference, April 2004

External publications

'*Private client considerations: CARES Act expands taxpayers' ability to utilize net operating losses and excess business losses*,' Withers Insight - April 16, 2020, co-author

'*Private client considerations: Benefits to small businesses from the CARES Act*,' Withers Insight - April 6, 2020, co-author

'What You Need to Know About The Final QOZ Regulations,' Tax Notes - February 10, 2020, author

'Clearing up confusion with opportunity zone investments,' GlobeSt.com - February 25, 2019, quoted

'Practitioners expect lenience on opportunity fund death benefits,' Tax Notes - November 27, 2018, quoted

'Window of opportunity with opportunity zones: Top 10 takeaways,' __ Bloomberg BNA - November 15, 2018, co-author

'GOP's retirement savings plan may sink under hefty costs,' Law360 - August 16, 2018, quoted

'4 Tips for estates to cope without miscellaneous deductions,' Law360 - August 2, 2018

'IRS likely to trounce 199A trust planning strategy,' Tax Notes - July 23, 2018, quoted

'Wayfair decision may level playing field on taxes for retailers,' Accounting Today / Tax Pro Today - July 2, 2018, quoted

'Wayfair, you got what states need,' - June 12, 2018, co-author

'Opportunity zones: An innovative investment vehicle created by the Tax Cuts and Jobs Act,' Accounting Today - June 6, 2018, co-author

'Insight: Opportunity zones, an innovative investment vehicle created by the Tax Cuts and Jobs Act,' Bloomberg BNA - June 4, 2018, co-author

'US changes to corporate taxation likely to have significant impact on international operations,' Withersworldwide.com - May 1, 2018, co-author

'Axing deadwood tax regs of little use to businesses,' Law360 - February 15, 2018, quoted

'The "new" alternative minimum tax,' Withersworldwide.com - February 13, 2018, co-author

'Single family office operations 2018: Recent case law and coordination with legislative developments,' Withersworldwide.com - February 12, 2018, co-author

'How the new federal and New York estate tax exemption could affect your estate plan,' - January 2018, co-author

'How the new federal and Connecticut estate and gift tax exemption could affect your estate plan,' - January 2018, co-author

'US tax reform - Single family offices and considerations for 2018,' - January 17, 2018, co-author

'5 things to do before Jan. 1 to lower your tax bill,' Washington Post - December 22, 2017, quoted

'15 tips for year-end planning in light of the GOP tax bill,' Withersworldwide.com - December 21, 2017, co-author

'Effect of proposed US tax bill on family offices and investment vehicles,' Global Tax Weekly - November 30, 2017, co-author

'Update: Effect of proposed US House and Senate tax bills on family offices and investment vehicles,' Withersworldwide.com - November 22, 2017, co-author

'New Year's resolutions - Revising partnership agreements as new audit rules take effect January 1, 2018,' Withersworldwide.com - November 22, 2017, co-author

'Effect of proposed US tax bill on family offices and investment vehicles,' Withersworldwide.com - November 7, 2017, co-author

'Regulatory crackdown may open up tax loopholes,' Law360 - October 6, 2017, quoted

'Gaps in Trump-GOP tax plan hint at loss of current,' Law360 - October 4, 2017, quoted

'Trump's tax plan explained', WealthManagement.com - September 2017, co-author

'Tax Court holds that non-US persons are not subject to tax on gain from the sale of a US partnership interest which is engaged in a US business under certain circumstances', Withersworldwide.com - August 2017, co-author

'Will James Comey Firing Hobble Trump's Economic Agenda?' CBS News - May 2017, quoted

'Understanding Connecticut's Income Tax on Stock Options', Withersworldwide.com and Law360 - February 2017, co-author

'Charity May Be Answer to Looming Deferred Compensation Deadline', Tax Notes - 10 January 2017, quoted

'One-Year Countdown on Offshore Funds Begins', Accounting Today -3 January 2017, quoted

'Stock Buys By Fidelity Customers Surge as Investors Spot Bargains', Investors Business Daily - 11 November 2016, quoted

'Mark-to-Market Freezes- Freeze Planning in an Estate Tax Free Environment', LISI Estate Planning Newsletters - November 2016, co-author

Business Development Strategies from Top Rainmakers', Expert Webcast - September 2016, panelist

'Investor Control Doctrine Invalidates Tax Benefits of Private Placement Life Insurance Policy', withersworldwide.com - September 2015, co-author

'The Private Insurance Company', ITPA Journal - March 2014

'Coming Ashore - Planning for Year 2017 Offshore Deferred Compensation Arrangements: Using CLATs, PPLI and Preferred Partnerships and Consideration of the Charitable Partial Interest Rules', ACTEC Law Journal - Spring/Fall 2013, co-author

Admissions

State of Maryland, 1976

State of Connecticut, 1979

Registered Foreign Lawyer in the UK, 2002

Washington DC, 2004

State of New York, 2005

Education

Dartmouth College, summa cum laude, Phi Beta Kappa, A.B.

Duke University School of Law, J.D.

Languages

English

Memberships

Society of Trust and Estate Practitioners

New York State Bar Association

Connecticut Bar Association

American Bar Association

Key dates

Year joined: 1979

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