

Edward Tanenbaum

Partner

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Edward offers his clients tax-efficient solutions for planning and structuring of cross-border business transactions by multinational corporations and high-net-worth individuals. Edward played a major role in drafting tax regulations on withholding taxes on payments to nonresident aliens and foreign corporations.

Edward Tanenbaum is a partner in Alston & Bird's Federal & International Tax Group and a member of its Global Services & Strategies Committee. Edward's practice consists primarily of planning and structuring tax-efficient solutions for cross-border business transactions and investments by foreign multinational corporations and high-net-worth individuals, including through the use of double tax treaties. He has also advised on the various U.S. anti-deferral tax regimes in connection with the offshore investments of U.S. multinationals, citizens and resident aliens; counseled on corporate inversions; and advised on numerous international and cross-border joint ventures, acquisitions, restructurings and reorganizations. Edward focuses his overseas practice primarily on the D-A-CH region (Germany, Austria and Switzerland) and the Benelux countries and is a member of Alston & Bird's German Practice Team ([CV auf Deutsch](#)).

Edward has made significant contributions to the drafting of the U.S. tax regulations affecting withholding taxes on payments of U.S. income to nonresident aliens and foreign corporations and has been instrumental in the creation of the IRS "Qualified Intermediary" regime applicable to foreign financial institutions. He has counseled extensively on the Foreign Account Tax Compliance Act (FATCA) regime and also advises regularly on international cross-border tax enforcement matters.

Edward is a frequent speaker at various tax conferences and regularly publishes articles on international tax topics. He is a Director of the International Tax Institute as well as a member of the Steering Committee of the USA Branch of the International Fiscal Association.

Edward has been consistently recognized by *Chambers USA*, *International Tax Review*, *The Best Lawyers in America*[®] and *Super Lawyers*. His work for German clients who need U.S. tax advice has earned him designation as a "Foreign Expert" by *Chambers Global*.

Representative Experience

- U.S. tax counsel to one of the largest foreign multinational financial services groups.
- Advised a major European banking association on U.S. tax regulations affecting foreign member banks.
- Representing a number of significant European multinational companies in connection with their U.S. structurings, restructurings and operations in the United States.
- Initiated a number of Competent Authority tax proceedings with respect to the mitigation of double tax on dual country residents.

Publications & Presentations

Publications

- "Adams Challenge's Challenge to the Disallowance of Deductions Against ECI," *Tax Management International Journal*, Bloomberg Tax, April 2, 2021.

- “Knock-Knock, Who’s There? Beneficial Owner Disclosures,” *Tax Management International Journal*, Bloomberg Tax, February 5, 2021.
- “Comments on the Pillar One Blueprint,” American Bar Association, Section of Taxation, December 14, 2020.
- “CIC Services LLC and the Anti-Injunction Act,” *Tax Management International Journal*, Bloomberg Law, June 12, 2020.
- “Proposed Cloud Tax Regs Foggy on Sourcing,” *Law360*, September 20, 2019.
- “IRS Finalizes Regulations Addressing Nonresident Alien Beneficiary of Electing Small Business Trusts,” *Tax Management Memorandum*, The Bureau of National Affairs Inc., July 22, 2019.
- “Foreign Partners Again Subject to ‘US-Source’ Income Tax,” *Law360*, January 29, 2019.
- “Ordinary, Plain English: Foreign Tax Credit Refund Limitations,” *Tax Management International Journal*, July 13, 2018.
- “Downward Attribution CFCs,” *Tax Management International Journal*, May 11, 2018.
- “The 2017 Tax Act: CFCs – The More the Merrier?” *Tax Management International Journal*, March 9, 2018.
- “The Anti-Injunction Act Revisited: *CIC Services LLC v. IRS*,” *Tax Management International Journal*, January 12, 2018.
- “Starr Was Not Aligned: Loses Appeal in Treaty Benefits Case,” *Tax Management International Journal*, October 13, 2017.
- “The Court Correctly Navigates the Rules in *Maze*: The AIA and the OVDP,” *Tax Management International Journal*, September 8, 2017.
- “Tax Compliance and Persons of Ordinary Intelligence: ‘United States v. Little’,” *Tax Management International Journal*, July 14, 2017.
- “The Multilateral Instrument: What Have They Wrought?” *Tax Management International Journal*, May 12, 2017.
- “Tax Homes and Abodes – They’re Not the Same,” *Tax Management International Journal*, March 10, 2017.
- “What’s a Bank? ‘*MoneyGram Int’l v. Commissioner*’,” *Tax Management International Journal*, January 13, 2017.

Presentations

- Tax and Immigration Planning and Compliance For High Net Worth Individuals (Acquiring U.S. Citizenship, Acquiring a Green Card Expatriation),” Bloomberg BNA, New York, New York, June 12, 2017.
- “Selected Provisions of the 2016 U.S. Model Income Tax Treaty,” International Fiscal Association USA, New York, New York, May 5, 2017.
- “The 2016 U.S. Model Income Tax Treaty and the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting – Models of Complexity?” Tax Review, New York, New York, February 13, 2017.

Professional & Community Engagement

- American College of Tax Counsel, Fellow
- The Tax Review
- International Fiscal Association, USA Steering Committee

- International Tax Institute, past president and current director
- American Bar Association, New York State Bar Association (Sections on Taxation)

Education

- New York University (LL.M., 1980)
- Fordham University (J.D., 1974)
- Queens College (B.A., 1971)

Admitted to Practice

- New York

Related Services

Tax | Federal & International Tax | Private Equity | Wealth Planning | Tax Policy & Regulation | Financial Services & Products | Corporate & Business Transactions | International | German Business Team | Family Office