



## **ALAN I. APPEL**

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## **BIOGRAPHY**

Alan Appel is a professor of law and the director of the International Tax Program at New York Law School. He teaches courses in international tax planning and corporate taxation in addition to the tax transactions clinic. Professor Appel first started teaching at New York Law School in 2009 as an adjunct professor. As a senior tax consultant at Bryan Cave, he focuses in international and domestic tax planning involving taxation of mergers and acquisitions, partnerships, joint ventures, limited liability companies and tax controversy matters.

Professor Appel began his career as a trial attorney in the Office of Chief Counsel, Internal Revenue Service in Washington, D.C., and New York City. On behalf of the American Bar Association Tax Section, he had primary responsibility for drafting and submitting comments to the U.S. Treasury Department and IRS concerning the scope of the guidance provided by the proposed regulations under Section 1446 of the Internal Revenue Code and also was asked by the Office of the Chief

Counsel to train its attorneys on this issue. He also published two articles on the Section 1446 regulations in the Journal of International Taxation, a third article in the Tax Management Memorandum and a fourth article in the Tax Management International Journal.

Professor Appel has appeared on both radio and television discussing various income tax issues. He was also recently featured in "Taxpayers Strained by New FATCA Requirements" in AccountingToday.com, a leading provider of online business news for the tax and accounting community, concerning the Foreign Account Tax Compliance Act.

Professor Appel received his J.D. from New York Law School in 1976 and his LL.M. from New York University in 1980. He received his B.B.A. from Baruch College in 1973.

## **CIVIC INVOLVEMENT & HONORS**

- Sutton Place Synagogue/The Jewish Center for the United Nations - Board of Trustees and Patron

## **PROFESSIONAL AFFILIATIONS**

- American Bar Association Section of Taxation – Council Director, Foreign Activities of U.S. Taxpayers; U.S. Activities of Foreigners and Tax Treaties
- Journal of International Taxation – Board of Advisors
- Journal of Taxation and Regulation of Financial Institutions – Board of Advisors
- American Bar Association Section of Taxation – Chair, U.S. Activities of Foreigners and Tax Treaties Committee
- New York State Bar Association – Section of Taxation
- The Association of the Bar of the City of New York
- The Florida Bar – Section of Taxation
- The District of Columbia Bar – Section of Taxation

## **ADMISSIONS**

- New York, 1977
- Florida, 1976

## **EDUCATION**

New York University, LL.M, 1980

New York Law School, J.D., 1976

Baruch College, B.B.A., 1973

## **RELATED PRACTICE AREAS**

- Tax Advice & Controversy
- Real Estate Private Equity, Investments & REITs
- Securities Litigation & Enforcement
- Litigation & Dispute Resolution
- Anti-Bribery & Corruption
- Tax Controversy
- Taxation of Financial Transactions & Institutions
- Real Estate Tax
- Strategic Alternatives & Corporate Reorganization
- VAT & Indirect Taxes
- Financial Services Corporate & Regulatory Team
- Real Estate
- Regulation, Compliance & Advisory
- Tax & Private Client
- Corporate
- Finance
- Funds Finance
- Workouts & Financial Restructuring
- Wealth Management
- Subchapter S
- Going Private
- Community Banking Litigation
- De Novo Banking
- Bank Transactions & Strategy
- Bank Regulatory Compliance, Operational Support & New Products
- Financial Institutions

## **RESOURCES**

## **PUBLICATIONS**

- "Hiding the Ball - Transparency, Tax Law, and the U.S. as the World's Favorite Tax Haven," 76<sup>th</sup> NYU Tax Institute, May 31, 2017
- "Expanded Reporting Obligations for Financial Institutions in the New World of Tax Transparency," *The Journal of Taxation and Regulation of Financial Institutions*, Winter 2017 edition
- New York University 74<sup>th</sup> Institute on Federal Taxation, Chapter 2, "The Trade or Business Issue for Foreign Portfolio Investors: From Safe Harbors to Troubled Waters," 2016
- New York University 74<sup>th</sup> Institute on Federal Taxation, Chapter 7, "A Guide to Understanding the U.S. Tax Consequences of Foreign Person Investing in U.S. Real Property," 2016
- "Tax Aspects of Credit Agreements: The Lender's Perspective," co-authored with Jessica Edwards, *Journal of Taxation and Regulation of Financial Institutions*, Vol 29 No 2, November/December 2015
- "The Government Strikes Back – New IRS Notice Strengthens Anti-Inversion Rules." By Alan I. Appel, Esq. *Journal of Taxation and Regulation of Financial Institutions*, Vol 28 No 19, January 2015
- "Preventing End Runs Around the Dividend Withholding Regime: Treasury's Revised Regulations Under Section 871(m) and the New Delta Test," co-authored with Gregory Galvin, *Journal of Taxation and Regulation of Financial Institutions*, Vol 27 No 4, April 2014
- Bloomberg BNA 53 Tax Management Memorandum 43. "Tax Structuring of Foreign Investment in U.S. Real Estate with a N.Y. Twist" by Alan I. Appel, Esq. and Jack Mandel, Esq. January 30, 2012
- 70th NYU Tax Institute, Tax Structuring of "Foreign Investment in U.S. Real Estate with a N.Y. Twist." By Alan I. Appel, John P. Barrie, Michael Hirschfeld and Michael J.A. Karlin. 2012
- *Journal of Taxation of Financial Institutions* 25J'Tax'N F Inst. 5 "Structuring Investments by Foreign Persons in U.S. Real Estate." 2012
- 68th NYU Tax Institute, Chapter 3, "2009 – A year of Increased Focus on International Tax Reporting." 2010.
- BNA Tax Management International Journal. February 13, 2009. "Living with the Final Partnership withholding Regulations." 2009
- BNA 47 Tax Management Memorandum 9. May 1, 2006. "Kissing the Blarney Stone: A practical guide to structuring Partnership Agreements and Limited Liability Company

## Operating Agreements in light of the Section 1446 Regulation”

- Journal of International Taxation, “At Long Last ...Final Regulation on Foreign Partners Withholding (Prt1) “Uncle Sam meets Uncle Scrooge The temporary Regulations on Foreign Partners Withholding (Prt2). 2005
- Journal of Taxation of Financial Instruments, 17 J Tax’n F Inst 63. “Section 1446 Regulation proposed for withholding on effectively connected income allocable to Foreign Partners” 2004
- Journal of Taxation of Financial Instruments, 14 J Tax’n F Inst 51. “Due Diligence in International Mergers and Acquisitions.” 2004
- 9 Journal of International Taxation 1. “Inbound Tax Planning for Individual Foreign Investors and Entrepreneurs.” January 1998
- 21 Westchester Bar Journal 203. “New Limited Liability Company Legislation in New York.” 1998
- 39 Tax Management Memorandum 9. “One Step Forward, One Step Back: Recent Changes in the Nonrecognition Treatment of Preferred Stock and Warrants.” 1998
- 86 Journal of Taxation 2. “International – Tax Court Ends The “Cascading Royalty” Problem.” February 1997.
- 5 Journal of International Taxation 3. “U.S. Approves Six Treaties: Canada Reconsiders Regs: Mexico Slows Negotiations.” March 1994.
- 22 TMIJ 367 “Overview of the United States-Israel Tax Treaty, as Amended by the 1993 Protocol.” 1993.

## SPEAKING ENGAGEMENTS

- "Welcome to the Land of Oz! Tax and Real Estate Issues raised by the New Opportunity Zone Tax Provisions added by the Tax Cuts and Jobs Act of 2017," New York Law School, September 26, 2019
- Panelist, "Foreign Persons Investing in U.S. Real Estate and Other Assets: Partnership and Other Structures, Treaty Planning and Financing Strategies," NYU's Summer Institute in Taxation, July 20, 2017
- Panelist, "Case Studies for Outbound and Inbound Investment," NYU's Summer Institute in Taxation, July 19, 2017

- Speaker, "Hiding the Ball' Anonymity, Tax Law and the U.S. as the World's Favorite New Tax Haven," 2017 Private Wealth & Taxation Institute, May 25, 2017
- Speaker, "Is the U.S. a Tax Haven for Foreign Nationals?" New York Law School's Graduate Tax Program, February 21, 2017
- Speaker, "'Hiding the Ball: Anonymity, Tax Law, and the U.S. as the World's Favorite New Tax Haven," New York University's 75th Institute on Federal Taxation, November 2016
- Panelist, "Foreign Persons Investing in U.S. Real Estate and Other Assets: Partnership and Other Structures, Treaty Planning and Financing Strategies," Summer Institute in Taxation, July 21, 2016
- Panelist, "Case Studies for Outbound and Inbound Investment," Summer Institute in Taxation, July 20, 2016
- Moderator, "Representing International Individuals and Families: Tax and Immigration Issues," NYLS, May 26, 2016
- Panelist, "Cross-Border Tax Planning- Structuring Foreign Investment in U.S. Real Estate," Private Wealth and Taxation Institute, Hofstra Law School, May 19, 2016
- Panelist, "When the Tax Lawyer is Accused of Tax Fraud: Perils and Pitfalls," Professional Responsibility in the Practice of Tax Law Annual Workshop, NYLS, April 28, 2016
- Panelist, "New Section 10.35 of Circular 230 Applied- The Roles of Special Tax Counsel- Lessons from the Real World," Professional Responsibility in the Practice of Tax Law Annual Workshop, NYLS, April 28, 2016
- Moderator, "Taxation of Foreign Investments in U.S Real Estate- The FIRPTA Update," NYLS, April 20, 2016
- Panelist, "Tax Considerations, Planning Opportunities & Traps with Global Employees," Going Global with Bryan Cave webinar series, March 9, 2016
- Moderator, "Advanced Withholding Taxation – A Guide for the Perplexed," ABA Section of Taxation's 2016 Midyear Meeting, Los Angeles, Calif., Jan. 29, 2016
- Moderator, "Companies Going Global- Why Not Establish a Base in My Country?" NYLS, November 3, 2015
- Panelist, "FIRPTA, Section 892 and REITS," New York University Institute on Federal Taxation, New York, October 28, 2015; San Francisco, November 18, 2015

- Chair and Speaker, ABA Tax Section's May Meeting, Washington, D.C., May 2015
- "IRS Funding Gap Strains Government Coffers," Video interview by Mimesis Productions, March 2015
- Panelist, Fifth Annual Town Hall meeting at the New York City Bar, New York, January 2015
- "Corporate Inversions Could Mean Big Tax Bills for Shareholders," Video interview by Mimesis Productions, November 2014
- Speaker, "Tax Planning for Foreign Investment in U.S. Real Estate," Webinar, part of a program sponsored by Strafford Publications, July 1, 2014
- Panelist, Introduction to FATCA & Intergovernmental Agreements, New York Law School, April 2014
- Moderator, "Joint Current Developments: FAUST, FLF, Transfer Pricing and USAFTT," ABA Section of Taxation's Midyear Meeting, January 2014
- Moderator, "Current Tax Issues in China," New York Law School, October 2013
- Speaker, "Structuring Cross-Border Real Estate Investments," Bloomberg BNA's Canada-U.S. Cross-Border Tax Update Conference, October 2013
- Panelist, "Withholding and Information Reporting from 1913 to FATCA," New York Law School's "The 100th Anniversary of the Revenue Act of 1913: Marking a Century of Income Tax Law in the United States" Symposium, October 2013
- Speaker, "FATCA," Habib American Bank's Executive Seminar 2013, September 2013
- Speaker, "FATCA, FBARs, and Foreign Assets: Reining in Offshore Tax Evasion," American Law Institute Continuing Legal Education Group, August 2013
- Speaker, "FATCA: The Game Has Started," NYSSCPA's Tax Planning for Individuals Conference, August 2013
- Speaker, "FATCA Compliance for Fiduciaries," CBIT Education Inc.'s 28th Annual Spring Tax Day, June 2013
- Speaker, "Understanding U.S. Taxation of Foreign Investment in Real Property," Bloomberg LP's Current U.S. Tax Planning for Foreign-Controlled Companies, June 2013
- Moderator, "Understanding Tax Issues for Foreign Persons Investing in U.S. Real Estate," ABA Section of Taxation's Midyear Meeting, January 2013

- Speaker, “Structuring Cross-Border Real Estate Investments,” Canada – U.S. Cross-Border Tax Update, October 2012
- Speaker, “Tax Challenges for Foreign Investors in U.S. Real Estate,” Strafford Webinars and Teleconferences, October 2012 and November 2011
- Speaker, “Case Studies for Outbound and Inbound Investment” and “Foreign Persons Investing in U.S. Real Estate: Partnership and Other Structures, Opportunities and Traps,” NYU’s Summer Institute in Taxation, July 2012
- Speaker, “Understanding U.S. Taxation of Foreign Investment in Real Property,” Bloomberg LP’s Current U.S. Tax Planning for Foreign-Controlled Companies, June 2012
- Speaker, “Tax Structuring Considerations for Foreign Investors in U.S. Real Estate,” Bloomberg BNA Webinar, March 2012
- Moderator, “Hola, Ni Hao, Shalom – Say Hello to Your Foreign Partner,” ABA Section of Taxation’s Midyear Meeting, February 2012
- Presenter, *Tax Structuring of Foreign Investment in U.S. Real Estate with a N.Y. Twist*, BNA Tax Management Advisory Board’s Real Estate Meeting, December 2011
- Speaker, “Structuring Investments by Foreign Persons in U.S. Real Estate,” NYU’s 70th Fall Tax Institute, October 2011
- Speaker, “Case Studies for Outbound and Inbound Investment” and “Foreign Persons Investing in U.S. Real Estate: Partnerships and other Structures, Opportunities and Traps,” NYU’s Summer Institute in Taxation, July 2011