



**Michael J. A. Karlin**  
**Karlin & Peebles, LLP**

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**Professional Qualifications**

Solicitor of the Supreme Court of England and Wales, 1977  
Attorney-at-Law, California, 1980

**Education**

St. Paul's School, London; schools in Israel, New York, Lisbon and Paris  
Trinity College, Cambridge University (B.A. (Hons.), History and Law, 1973; M.A., 1977)

**Professional Experience**

2007 to date Partner, Karlin & Peebles, LLP, Attorneys at Law, Beverly Hills  
2001 to 2007 Karlin & Co, Attorneys at Law, Beverly Hills; also of counsel, Freeman, Freeman & Smiley LLP since 2002-2007  
1997 to 2000 Tax partner, KPMG LLP, resident in the Century City office  
1983 to 1997 Partner (from 1988) in the International Section of Morgan, Lewis & Bockius LLP, a 1000-lawyer firm, resident in the Los Angeles office  
1980 to 1983 Associate, Gelles, Singer & Johnson, Los Angeles  
1975 to 1980 Assistant Solicitor, D. J. Freeman, London  
Past Chair of the Foreign Tax Law Committee of the Los Angeles County Bar Association  
Past Chair, Task Force on New and Temporary Immigrants and past Co-Chair, Subcommittee on Tax Treaties of the Committee on U.S. Activities of Foreigners and Tax Treaties of the Section of Taxation of the American Bar Association  
Member, Planning Committee, USC Institute on Federal Taxation, 1998-2001  
Member, Advisory Board, Journal of International Taxation, 1990 to date  
Frequent speaker and writer on international tax matters (list of publications attached)

**Languages**

Fluent (nearly bi-lingual) French; conversant in Portuguese, German, Spanish and Italian

**Personal**

Married to Fiona Karlin since 1973; two children, ages 28 and 26  
Beverly Hills Education Foundation, member of the Board or Advisory Board 1991- present; President 1994/5  
Active as a youth soccer coach and referee; Commissioner (1997-2000) and webmaster (1996-present) of American Youth Soccer Organization Region 76 (Beverly Hills), a soccer program for 1500 players  
Founder and President, SoccerSpace USA, a nonprofit corporation  
Treasurer, Invertigo Dance Theatre, a nonprofit corporation  
Webmaster, AYSO Region 76, AYSO Area 1-P and LACMA Docent Council websites

## **Michael J. A. Karlin**

### **List of Publications (partial)**

- “Multinationals and new customs law will have broad impact on intercompany pricing”, *Journal of Taxation*, 1983 (co-author)
- “The Unitary System of Taxation in the USA”, *Law Society's Gazette* (London), 1984
- “Current Planning for Foreign Investors in U.S. Real Estate and Other Direct Investments”, *Major Tax Planning* (Proceedings of the 38<sup>th</sup> Annual Institute on Federal Taxation of the USC Law School), published by Matthew Bender, 1986 (co-author, with Jane Peebles)
- “1986 Act: Overrides, Conflicts and Interactions with U.S. Income Tax Treaties”, *Tax Notes*, 1987 (co-author)
- “The United States and Mexico Agree to Share Tax Information”, *International Financial Law Review*, 1990
- “Diplomatic Silence: The Secrecy Surrounding Tax Treaty Making Should Be Lifted”, *Tax Notes International*, 1992
- “Duty Through the Eye of the Withholder”, *TAXES*, 1992 (editor and co-author)
- “Introduction to The Portfolio Interest Exemption” and “Using the Portfolio Interest Exemption”, *U.S. Taxation of International Operations*, Warren Gorham & Lamont, 1988-1997 (looseleaf)
- “Tax Planning for Doing Business in Mexico”, chapter in *How to Profit under NAFTA*, Business & Legal Reports, Inc. 1995 (looseleaf)
- “To Protect and Swerve - Asset Protection and the OJ Case”, *California Law Business*, 1996
- “IRS proposes comprehensive revision of rules on withholding of payments to foreigners”, *The In-House Lawyer* (London), 1996
- “Overwithholding of Tax on Foreign Partners and Foreign Shareholders - A Regulatory and Legislative Proposal”, *California Tax Lawyer*, 1996
- “Computer Program Prop. Regs. Are a Good But Cautious Start”, *Journal of International Taxation*, 1997
- “Foreign Trusts and Gifts: It’s Getting Warm Offshore”, *Journal of International Taxation*, 1997 (two parts) (editor and co-author)
- “Pocket Switching - The Taxation of Electronic Commerce”, *Major Tax Planning* (Proceedings of the 50<sup>th</sup> Annual Institute on Federal Taxation of the USC Law School), 1998
- “On-Line, Off-Base: The Computer Program Final Regulations Miss an Opportunity”, *Journal of International Taxation*, 1999 (co-author)
- “Virtual Withholding: Expanding the Observable Universe”, *Journal of International Taxation*, 1999
- “E-Birth: Starting Up and Getting Real with E-Businesses”, *Major Tax Planning* (Proceedings of the 53<sup>rd</sup> Annual Institute on Federal Taxation of the USC Law School), published fall 2001 (co-author)
- “Coming to America – When Does Tax Residence Begin?”, *Journal of International Taxation*, 2002
- “U.S. Estate Planning for Nonresident Aliens Who Own Partnership Interests” , *Tax Notes*, 2003 (editor and co-author)

## **Michael J. A. Karlin**

### **List of Publications (cont'd.)**

American Bar Association Section of Taxation, "Comments on Proposed Regulations under Section 1446", January 2004 (Section 1446 deals with withholding on foreign partners in partnerships engaged in a U.S. trade or business - I served as co-editor and principal author of the comments); a version of this was also published in *Taxation and Regulation of Financial Institutions* (May/June 2004)

"At Long Last . . . The IRS Issues Final Regulations on Foreign Partner Withholding", *Journal of International Taxation*, October 2005 (co-author)

"Uncle Sam Meets Uncle Scrooge – The Temporary Regulations on Foreign Partner Withholding", *Journal of International Taxation*, November 2005 (co-author)

"Kissing the Blarney Stone - a Practical Guide to Structuring Partnership Agreements and Limited Liability Company Operating Agreements in Light of the §1446 Regulations", *Tax Management Memorandum*, May 2006 (co-author)

"Home Sweet Home Away From Home", Outline for ABA Section of Taxation panel presentation, October 2006. The outline deals with the tax considerations that apply to the purchase by a foreign person of a home in the United States.

"Home Thoughts From Abroad - Foreign Purchases of US Homes", *Tax Notes* (September 2007). More detailed discussion of the issues considered in "Home Sweet Home Away From Home"

"Strangers in Paradise - and what to do about them", presentation to UBS Securities (September 2008); updated version presented to Pomona Valley Estate Planning Council (February 2011)

"Living with the Final Partnership Withholding Regulations", *Tax Management Memorandum*, February 2009 (co-author)

"International Estate Planning", *Major Tax Planning* (Proceedings of the 61st Annual Institute on Federal Taxation of the USC Law School), published summer 2009 (co-author with Jane Peebles)

"Is It Safe? Dealing with the International Aspects of the United States Tax System", presentation to UBS Securities (June 2010)

"The Meaning of Residence for FBAR Purposes", *CCH Journal of Tax Practice & Procedure* (April/May 2011)

"Now You See Them: U.S. Reporting Requirements for Tax Treaty Nonresidents" *Tax Notes International* (due to be published July 2012)

Past author of the annual supplement to the tax chapter in *California Condominium and Planned Development Practice*, published by California Continuing Education of the Bar; co-founder and editor 1991-1994 of Morgan, Lewis & Bockius LLP quarterly publication *International Outlook*