STROOCK

Daniel Martinez

Associate

Daniel Martinez focuses his practice on domestic and international tax planning issues relating to corporate transactions, private investment funds, high-net-worth clients, cross-border transactions, tax-exempt entities, financial restructuring, joint ventures, and business acquisitions. Mr. Martinez is fluent in Russian.

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Related Services

- Corporate
- Israel
- Private Client Services
- Private Funds and Asset Management
- Tax

Education

- LL.M., New York University School of Law, 2010; Taxation
- J.D., *cum laude*, University of Michigan, 2006
- M.B.A., *with highest honors* , University of Louisville, 2003
- B.S., *with highest honors*, University of Louisville, 2001

Honors & Awards

- Florida Bar Board Certified Specialist in Tax Law, 2016
- Recognized as a Florida *Super Lawyer* 'Rising Star' for 2013-2019

Memberships

- Vice Chair, Florida Bar Tax Certification Committee

Publications

- Co-author, "Change in Control of Congress May Signal Seismic Shift in Future Estate Planning Opportunities," *Stroock Client Alert*, March 8, 2021
- Co-author, "Business-Related Tax and Employee Benefits Provisions in the Consolidated Appropriations Act," *Stroock Client Alert*, December 31, 2020
- Co-author, "Protecting Yourself, Your Family, and Your Heirs during the COVID-19 Crisis," *Stroock Special Bulletin*, June 8, 2020
- Co-author, "Renewable Energy Projects May Benefit From the IRS Notice Expanding Safe Harbors," *Stroock Special Bulletin*, June 1, 2020
- Co-author, "The April IRS Guidance on CARES Act and Other Relief," *Stroock Special Bulletin*, April 28, 2020
- Co-author, "'Virtual Witnessing' of Wills, Lifetime Trusts, Health Care Proxies and Durable Powers of Attorney Is Allowed in New York State Through May 7, 2020," *Stroock Special Bulletin*, April 8, 2020
- Co-author, "Additional COVID-19 Emergency Tax Relief From the IRS and New York State," *Stroock Special Bulletin*, March 30, 2020
- Co-author, "The CARES Act's Tax Provisions: an Overview," *Stroock Special Bulletin*, March 30, 2020
- Author, "Changing Your Residency Can Save Taxes, but It's Not for Everyone," *Daily Business Review*, December 3, 2019

- Co-author, "Final Regulations Confirm the Change to the 'Deemed Dividend' Tax Regime and Should Shape Your Thinking on Financing/Collateral Arrangements," *Stroock Special Bulletin*, June 12, 2019
- Co-author, "The Impact of the Tax Reform Act on the Insurance Industry," *AIRROC Matters*, Spring 2018
- Co-author, "REIT Conversions," *PracticalLaw.com*, October 2014
- "Untangling the Constructive Ownership Rules for Foreign Entity Information Returns," *Journal of Taxation*, September 2012
- "Using Inconsistent Regulations as a Defense Against 5471 Information Reporting Penalties," *Journal of International Taxation*, March 2012

Admitted To Practice

Florida; New York