



## Jeffrey Rubinger

Partner

Miami

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**Jeff is known worldwide as the lawyer to seek out when companies require a creative, sophisticated solution to a complex international tax situation.**

Jeff is a tax partner in the Miami office. A skilled legal practitioner with more than 25 years of international tax experience, he also served for many years as a certified public accountant at a major accounting firm, giving him a unique and thorough understanding of the business issues his clients face every day. Jeff has been recognized as one of America's leading tax lawyers by *Chambers USA*.

From U.S. companies expanding overseas to foreign businesses investing in the United States, clients turn to Jeff for his extensive knowledge of the tax laws in a wide variety of jurisdictions, including countries in South America, Europe, Asia, and the Middle East. Jeff is distinctive in Florida for his significant experience with outbound matters.

## Key Matters

*Some of the experience represented below may have been handled at a previous firm.*

- Advised on internal tax restructuring for multi billion-dollar energy trading hedge fund. Our work enabled certain United States investors to obtain long-term capital gain on a portion of the funds earnings relating to energy

futures contracts.

- Advised USD 5 billion hedge fund on synthetic investment, through total return swap, in publicly-traded REIT to avoid withholding tax on distributions to fund's foreign feeder. Restructured entities to avoid currency restrictions in Belize to facilitate partial sale of a beer company to a global brand and distributor. Advised on minimizing US tax resulting from the restructuring and sale. Additional restructuring ensured the availability of foreign tax credits, which was otherwise uncertain based on certain Belize tax issues.
- Advised on international tax planning for energy trading hedge fund in connection with investment by its Cayman feeder fund in a publicly-traded REIT via a total return equity swap.
- Provided tax advice in the structuring of an umbrella partnership real estate investment trust (UPREIT).
- Representation of real estate fund client in the private placement securities offering of a flagship private equity fund comprised of two separate real estate funds, one focused on debt investments and the other focused on direct residential and commercial investments. The funds' structures include more than 30 entities, including Cayman Islands and Netherlands entities and a REIT.
- Assisted client in structuring a publicly-traded timber REIT to allow for tax-free distributions and sale of shares to foreign investors.
- Assisted with the restructuring of a family-owned and family-run global private equity fund, where two-thirds of the family lives in France (some are US citizens), and one third resides in the US, to maximize global tax efficiency in light of US tax reform law. Guided specific cross-border tax planning for the sale of one of their current holdings.
- Restructured entities to avoid currency restrictions in Belize to facilitate partial sale of a domestic beer company to a global brand and distributor. Advised on minimizing US tax resulting from the restructuring and sale to defer US recognition of the gain from the sale. Additional restructuring ensured the availability of foreign tax credits, which was unclear given the unusual nature of the Belize tax system and the recency and lack of guidance on the global intangible high-taxed income (GILTI) provisions under US law.
- Advised on tax planning with state, federal, and international impact and provided contractual advice in connection with confidential settlement agreements of over USD 200 million among top executive of a global investment and advisory financial services firm. The international tax planning related to the establishment of residency in Italy and taking advantage of relevant treaty provisions to avoid US taxation with respect to the settlement amounts.
- Representation of a multimillion-dollar Malaysian investment firm regarding the restructuring of United States real estate investments. The restructuring allowed to achieve the most efficient tax structure prior to entering into a joint venture with the largest Malaysian sovereign our client wealth funds to invest in United States real estate.

## Recent Experience

Winston Represented OneOutdoor Holdings in the Sale of Benchmark Landscaping and Georgia Scapes to United Land Services

## Recognitions

- Leading Individual, Tax Law, *The Best Lawyers in America*, 2009 - present
- Lawyer of the Year, Litigation & Controversy, Tax, *The Best Lawyers in America*, 2017, 2021
- Band 1, Tax, *Chambers USA*, 2011, 2014 -present
- Top Rated Lawyer, *Super Lawyers* - Florida "Super Lawyer," 2015-2024

# Activities

- American Bar Association Tax Section, Chair of USAFTT (US Activities of Foreigners and Tax Treaties) Committee
  - American College of Tax Counsel
  - The Florida Bar, Tax Section
  - International Fiscal Association, Tax Section
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# Credentials

## EDUCATION

Jeffrey received his L.L.M. in Taxation from New York University and J.D., with honors, from the University of Florida Levin College of Law. He received his M.A. in Accounting and B.S. from the University of Florida.

## ADMISSIONS

- Florida

# Related Insights & News

## PUBLICATIONS & SPEAKING ENGAGEMENTS

- Speaker, “Cross-Border Tax Planning with the Qualified Small Business Stock Exclusion,” International Tax Conference, January 2024
- Speaker, “Section 962 In International Planning,” International Fiscal Association, September 2019
- Speaker, “Section 267A - A Hybrid Approach to Dealing with Hybrids,” American Bar Association Midyear Tax Meeting, January 2019
- Speaker, “Section 962 in Cross-Border Tax Planning,” 37th Annual International Tax Conference, January 2019
- Speaker, “Advising U.S. Clients on Outbound Structuring,” University of Florida Tax Course, June 2018
- Speaker, “International Taxation: What You Need to Know,” New York University’s International Taxation Conference, July 2018

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## SPEAKING ENGAGEMENT

Winston & Strawn Partners Rachel Ingwer and Jeff Rubinger Speak at the 2024 International Tax Conference  
JANUARY 18, 2024

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## IN THE MEDIA

Jeffrey Rubinger and Summer LePree Join Winston in Miami  
JULY 21, 2023

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**PRESS RELEASE**

Winston & Strawn's Miami Office Strengthens Corporate Practice With Addition of Tax Duo Jeffrey Rubinger and Summer LePree

JULY 20, 2023