

# LATHAM & WATKINS FATCA TEAM

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## Thought Leadership

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Latham & Watkins is consistently at the forefront of thought leadership. Our lawyers frequently publish articles and speak around the world about the latest developments in FATCA regulation and compliance.

### Recent Publications

- Miriam Fisher and Brian McManus. “*Bandfield Confirms Aggressive FATCA Enforcement Tactics*,” *Law360*, September 16, 2014.
- Miriam Fisher and Brian McManus. “*Offshore Voluntary Disclosure: IRS Simplifies Path Back to Tax Compliance*,” *TaxPro Journal*, National Association of Tax Professionals, Fall 2014.
- Miriam Fisher and Brian McManus. “*Beyond Switzerland: Preparing for the Fallout from FATCA and Other Global Transparency Initiatives*,” Q&A Session, August 11, 2014.
- Miriam Fisher and Brian McManus. “*IRS Eases Access to Offshore Voluntary Disclosure Programs*,” Latham & Watkins Client Alert, June 24, 2014.
- Jiyeon Lee-Lim. “*New Treasury Regulations Make it Easier to Issue Tack-On Bonds or Loans But New FATCA Regulations Add Complexity*,” Latham & Watkins Client Alert, April 16, 2014.
- Miriam Fisher and Brian McManus. “*6 Reasons US Taxpayers Should Report Assets Held in Swiss Banks Soon*,” Latham & Watkins Commentary (various republications), February 3, 2014.
- Miriam Fisher and Brian McManus. “*US Allows Swiss Banks with Undisclosed Accounts to Wipe the Slate Clean*,” Latham & Watkins Client Alert, November 8, 2013.
- Raymond Holst, Jiyeon Lee-Lim, William Lu. “*IRS Revises FATCA Timeline*,” Latham & Watkins Client Alert, July 15, 2013.
- Raymond Holst, Jiyeon Lee-Lim, William Lu. “*Preparing for FATCA Compliance: The First Step*,” Latham & Watkins White Paper, April 22, 2013.
- Raymond Holst, Jiyeon Lee-Lim, William Lu. “*Intergovernmental Agreements Under FATCA: Comparing the Two Models*,” Latham & Watkins White Paper, February 26, 2013.
- Raymond Holst, Jiyeon Lee-Lim, William Lu. “*IRS Releases Final FATCA Regulations*,” Latham & Watkins Client Alert, January 29, 2013.
- Miriam Fisher and Brian McManus. “*IRS Provides Guidance for Ongoing Offshore Voluntary Disclosure Program*,” Latham & Watkins Client Alert, July 19, 2012.
- William Lu. “*IRS Releases Proposed FATCA Regulations*,” Latham & Watkins Client Alert, February 14, 2012.

### Recent Speaking Engagements

- Miriam Fisher and Brian McManus. “*Global Tax Information Exchange and FATCA in Practice*,” Global Tax Enforcement Conference, Co-sponsored by Latham & Watkins, Dougherty Quinn, the Gibraltar Association of Compliance Officers and the Gibraltar Funds and Investments Association. Gibraltar, March 25, 2015.
  - Miriam Fisher. “*Global Reach of US Tax Enforcement – Current Trends Affecting Germany*,” Co-sponsored by Latham & Watkins and BankenVerband. Frankfurt, Germany, March 2, 2015. Followed by one-on-one global and private bank presentations.
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## Thought Leadership continued

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- Brian McManus. “*IRS Summons Enforcement*,” American Bar Association Section of Taxation, Committee on Civil and Criminal Tax Penalties. Houston, TX, January 31, 2015.
  - Brian McManus. “*International Information Sharing*,” American Bar Association National Criminal Tax Fraud Institute. Las Vegas, NV, December 11, 2014.
  - Miriam Fisher. “*Current Trends in International Tax Enforcement*,” Webinar, Co-sponsored by Alix Partners and Corporate Counsel. December 3, 2014.
  - Brian McManus. “*Information Gathering Audits: IDRs, Summonses and Third Party Information*,” American Law Institute Tax Controversy Conference. Washington, D.C., October 16, 2014.
  - Miriam Fisher and Brian McManus. “*Enhanced Tax Enforcement Under FATCA: What are the Risks to Asia’s Financial Institutions?*” International Tax Enforcement Conference, Co-sponsored by Latham & Watkins and Alix Partners. Hong Kong, Singapore and Bangkok, Thailand, October 2014.
  - Miriam Fisher and Brian McManus, “*Inside a Global Tax Investigation*,” Jersey International Tax Enforcement Conference. Island of Jersey, September 5, 2014.
  - Miriam Fisher. “*Gathering Financial Information on its Citizens: the Foreign Account Tax Compliance Act, the Required Records Doctrine, Suspicious Activity Reporting and the Erosion of Privacy from a US Perspective*,” Cambridge International Symposium on Economic Crime. Cambridge University, UK, September 3, 2014.
  - Miriam Fisher and Brian McManus. “*Future of Global Tax Enforcement*,” Global Tax Enforcement Conference. Douglas, Isle of Man, July 3, 2014.
  - Miriam Fisher and Brian McManus. “*US Tax Enforcement Abroad: The Dawn of Global Transparency*,” Anti-Korruption and Compliance Summit. Frankfurt, Germany, April 8, 2014.
  - Brian McManus. “*International Tax Enforcement: Coming into Compliance*,” American Bar Association International Tax Enforcement Conference. Washington, D.C., March 18, 2014.
  - Brian McManus. “*Civil Tax Penalty Developments*,” Federal Bar Association Annual Tax Conference. Washington D.C., February 28, 2014.
  - Brian McManus. “*Foreign Bank Accounts: Latest Updates*,” American Bar Association Section of Taxation Committee on Civil and Criminal Tax Penalties. Phoenix, AZ, February 3, 2014.
  - Brian McManus. “*Audits, Types of Audits, Audit Techniques and Procedures*,” American Law Institute Tax Controversy Conference. Washington, D.C., October 17, 2013.
  - Karl Mah. “*Introduction to FATCA*,” Invitation-only event with GE. London, UK, April 15, 2013.
  - Karl Mah. “*FATCA in the Leveraged Finance Markets*,” Invitation-only event with UniCredit Bank. London, UK, February 27, 2013.
  - Brian McManus. “*Defending Civil Penalties*” American Bar Association National Criminal Tax Fraud Institute. Las Vegas, NV, December 7, 2012.
  - Brian McManus. “*IRS Offshore Tax Enforcement*,” American Bar Association International Tax Enforcement Conference. New York, NY, October 19, 2012.
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