

# Daniel A. Badovinac

SENIOR COUNSEL

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## Overview

Daniel Badovinac is an experienced tax attorney who concentrates the bulk of his practice in advising high net worth individuals and families on international tax planning, both from an inbound and outbound perspective. Daniel counsels clients on matters related to taxation on income, estate, gift and generation-skipping taxes. He has been involved in numerous cross-border investment structures and choice of entity formation deals. Through his prior international practice, Daniel acquired substantial experience in offshore trust and corporate vehicle structuring, particularly related to the acquisition and disposition of real property interests for non-resident alien citizens. Consequently, Daniel has substantial experience in advising clients on international restructurings, treaty planning strategies and corporate and partnership tax matters.

## Experience

- Counseled a client in its contribution of \$90 million and pre-IPO corporate stock to an intentionally defective grantor trust to lock in the value of the asset for estate planning purposes and minimize gift tax inclusions.
- Counseled an Ecuadorian commodity exporting family with assets in excess of \$100 million in structuring their onshore and offshore assets to minimize estate tax exposure in the U.S., Latin America, and Europe.

- Participated in the restructuring of the estate of a high net worth Salvadorian family that comprised of U.S. and Latin American assets for purposes of minimizing estate, gift, and generation-skipping tax inclusions.
- Served as external general counsel for several high net worth Ecuadorian families in their cross-border investment and choice of entity formation structures, both in the U.S. and abroad.
- Counseled one of the largest Caribbean private money lenders in the international corporate structuring of a holding to reduce global tax burden.
- Counseled an excess \$80 million commodity exporting family in their pre-immigration tax planning prior to relocation of family and assets to the U.S.
- Counseled several clients in the choice of entity and tax minimizing strategies for holding and acquisition of private aircrafts totaling an excess of \$85 million in transaction value.

## Areas of Focus

### Practices

- [International](#)
- [Tax](#)
- [Business Transactions](#)
- [International Tax](#)
- [Private Equity and Venture Capital](#)
- [International: Latin America](#)
- [International: Mexico](#)
- [Estates, Trusts and Probate](#)

## Insights

05.04.2020

Update on the Reserve Board's Main Street Program: Moves to Assist Larger Businesses

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03.31.2020

Small Business Administration Loans Summary Under the CARES Act

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## News

10.06.2021

Tax Attorney Daniel A. Badovinac Joins Carlton Fields in Miami

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## Speaking Engagements

- "Analyzing the Tax Information Exchange Agreement Between the United States and Ecuador," Carlton Fields – Apolo Abogados (April 29, 2021)
- "What to Look for When Investing in Latin American Startups," Miami Angels Venture Capital (January 13, 2021)
- "Dual Nationality: The Challenge of Interacting With the IRS and Ecuador's SRI," Ecuadorian-American Chamber of Commerce (AMCHAM) (September 2, 2020)
- "Information for Small Companies About COVID-19," Tampa Bay Chamber of Commerce (May 6, 2020)
- "Taking Advantage of Business Relief Programs Under the CARES Act," Carlton Fields (April 9, 2020)

## Credentials

### Education

- University of Miami School of Law (J.D., 2019)
- University of Miami School of Law (LL.M., Taxation, 2019)
- University of Houston Law Center (LL.M., 2006)
- Universidad Espiritu Santo (Law Degree/J.D. Equivalent, 2003)

### Bar Admissions

- Florida
- Ecuador

### Languages

- Spanish

# Background

- Senior Associate, Fabara & Compañía Abogados, Quito, Ecuador (2012-2014)
- International Operations Legal Counsel, Santos CMI, Houston, TX (2011-2012)
- International Tax Law Clerk, Bilzin Sumberg, Miami, FL (2009)
- Litigation Supervisor, Attorney General of State of Ecuador, Guayaquil, Ecuador (2008-2011)