

# Douglas W. Nakajima

TAX & BUSINESS SERVICES

Douglas Nakajima is co-leader of Marcum's International Tax Services Practice and a director in the Firm's Tax & Business Services Division.

Mr. Nakajima has over 30 years of experience in federal and international tax and strategic business planning, advising a diverse client base of U.S. and multinational manufacturing, service and technology and financial services businesses. He has advised public and private clients on the tax treatment of domestic and cross-border transactions, inbound and outbound business expansion strategies, domestic and cross-border acquisitions, dispositions and reorganizations, intercompany transfer pricing, treaty interpretation, and repatriation planning. He has worked extensively with tax advisors in foreign countries to develop global structures that minimized U.S. and foreign tax exposures, and in this role, has forged effective working relationships with key professionals throughout North America, Europe, Asia and the Pacific Rim.

Mr. Nakajima's previous experience includes tax leadership positions with international, national and regional accounting firms. He also served as tax counsel to a Fortune 100 corporation, where he was responsible for the restructuring of the company following its acquisition of a foreign-owned U.S. competitor. Mr. Nakajima is an attorney admitted to practice in Pennsylvania.

## Professional & Civic Affiliations

White Horse Village, Inc., Board of Directors (Former)  
Philadelphia Tax Conference, Inc., Board of Directors  
IGAF Worldwide, North America, Board of Directors (Former)

## Articles, Seminars & Presentations

Chicago Tax Club  
IGAF Worldwide North American and European Group Tax Conferences  
Leading Edge Alliance North American Conference, International Tax Group. Praxity  
North American Tax and Fiscal Conferences  
Philadelphia Tax Conference (Conference Chair, 2008-2010 and 2012)  
Tax Executives Institute  
Strafford Publications – International Tax Webinars  
"The Quest for U.S. Tax Reform: Fact or Fiction," *Accounting Today*,  
August 20, 2014.  
"Global Tax Reform: Place Your BEPS," *CPA Now*, www.picpa.org,  
September 02, 2015.  
"Reclassification of Related Party Corporate Debt: Treasury Proposes New Section  
385 Regulations," Bloomberg BNA, *Daily Tax Report*, July 01, 2016.



**Douglas W. Nakajima, J.D., LL.M.**  
International Tax Co-Leader

## SUBJECT MATTER EXPERTISE

Multinational Transaction Planning  
Cross-Border Capitalization  
Repatriation Strategies  
Mergers and Acquisitions  
Inter-Company Transfer Pricing  
Acquisition Due Diligence Review  
Foreign Tax Credit Management  
Treaty Interpretation

## PRACTICE FOCUS

Financial Services  
Manufacturing & Distribution  
Service  
Technology

## EDUCATION

University of Pennsylvania,  
Bachelor of Arts, 1977

Villanova University School of Law,  
Juris Doctor, 1980;  
Master of Laws in Taxation, 1984



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