

# ANDRE BENAYOUN, JD

PARTNER ► TAX & BUSINESS SERVICES



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Andre Benayoun is a Partner who specializes in consulting around international taxation for inbound and outbound multinational corporations, S corporations, partnerships, and individuals and families.

Mr. Benayoun has more than 10 years of business consulting experience in international taxation with Big Four firms.

His experience includes consulting around international tax reform issues from the Tax Cuts and Jobs Act as well as structuring mergers and acquisitions as well as liquidations.

Mr. Benayoun has worked extensively with clients on repatriation planning; foreign-derived intangible income (FDII) planning; treaty analysis; and foreign currency issues; and U.S. CFC and anti-deferral regimes, such as Subpart F/\$956/GILTI. He is well versed tax provision work (FIN 48/FAS 109), OFL/ODL analysis, debt vs. equity analysis, FTC limitation analysis and planning, tax efficient debt financing, Permanent Establishment ("PE") risk assessment, entity rationalization planning, and inbound work including ECI, FDAP income, withholding, treaty analysis (e.g., LOB Article, PE Article, etc.) and branch profits tax issues.

Additionally, Mr. Benayoun is a frequent speaker at conferences and seminars on a range of international tax topics.

## EXPERTISE

- International Taxation
- Pre-Immigration Planning
- Cross-Border Mergers & Acquisitions
- Repatriation Planning
- Multinational Tax Treaties
- Tax Provision Compliance

## INDUSTRY FOCUS

- Multinational Businesses
- High Net Worth Families

## EDUCATION

- Bachelor of Business Administration, Consulting & International Business
- Emory University  
Juris Doctorate, Corporate Law
- Hofstra University

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