Michael C. Vandormael

OF COUNSEL

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Overview

Michael Vandormael practices in the areas of federal, state, and international taxation; tax controversies and compliance; trusts and estates; probate; and business planning.

Michael represents U.S. and non-U.S. high net worth individuals and their families on various domestic and international tax matters. Having lived in Belgium and France, he understands the difficulties faced by families living in multiple jurisdictions including double taxation issues.

He counsels his international clients on cross-border succession, wealth preservation, pre-immigration and expatriation tax planning, through bilateral tax treaties, residency planning, family gifting, and transfers of wealth, trusts, and other investment and estate planning tools.

Michael advises foreign funds and investors acquiring U.S. real estate. He establishes custom investment structures addressing clients' tax and non-tax objectives including debt and equity financings, succession transfers, probate avoidance, wealth preservation, and U.S. federal income and transfer tax minimization.

Michael also counsels numerous U.S. taxpayers on voluntary disclosure matters related to the failure to report foreign income, assets, and accounts on their U.S. income tax returns and international information returns (e.g., FBAR and Forms 8938, 5471, 8865, 3520, 8621, etc.).

Michael also represents various domestic and international business clients with general corporate and transactional matters, including contract negotiation and preparation, mergers and acquisitions, debt and equity financings, corporate governance, and employee relations.

He counsels businesses on life cycle events, including the formation and organization of business entities (i.e., corporations, limited liability companies, and partnerships), seed financing and capital raises (e.g., preferred stock, convertible notes, SAFEs), acquisitions and reorganizations, and liquidations. Michael also advises businesses on key executive and employee incentive plans such as stock options and restricted stock plans.

Experience

- Conducted U.S. pre-immigration tax planning for nonresident aliens seeking temporary or permanent U.S. residency.
- Advised U.S. persons on the voluntary disclosure of undeclared foreign accounts, assets, and income.
- Advised foreign nationals on U.S. real estate investments and established various custom holding structures to minimize U.S. federal income and transfer taxes.
- Advised foreign nationals on debt and equity financing for U.S. investments projects.
- Advised U.S. and foreign persons on U.S. federal withholding and tax filing and reporting obligations.
- Advised U.S. beneficiaries on foreign trust taxation and reporting obligations (DNI, UNI, throwback rules, Form 3520, etc.).
- Advised U.S. citizens living abroad on various tax, estate planning, and succession matters, including application of EU succession regulations ("Brussels IV Directives").
- Advised U.S. persons on efficient tax planning of foreign operations, including analysis of CFC/PFIC regimes, FTC, check-the-box rules, and treaty-based planning.
- Advised U.S. citizens and long-term green card holders on expatriation procedures and exit tax minimization/avoidance.
- Advised foreign family business owners on expansion of their operations in the United States (business licensing, U.S. federal income/transfer tax, asset protection, and succession planning).
- Advised high net worth noncitizen spouse on U.S. income and transfer tax consequences of a property settlement agreement and the division of marital assets incident to divorce.
- Advised U.S. and foreign nationals on U.S. probate matters, including estate and trust administration.
- Provided estate planning advice to high net worth individuals, including planning for wealth transfer tax minimization, portability, probate avoidance, asset protection, incompetency, and guardianship planning, etc.
- Prepared estate planning documents, including, wills, trusts (CST, QTIP, QDOT, ILIT, IDGT, etc.), health care directives, powers of attorney, deeds, etc.

- Represented taxpayers in tax controversies before the IRS and Florida Department of Revenue relative to personal and corporate income tax returns, payroll returns, state reemployment, and sales tax returns (OIC, IA, penalty abatements, collection, etc.)
- Advised tax-exempt organizations of tax filing and reporting obligations, including the analysis of income-producing activities subject to the unrelated business income tax.

Areas of Focus

Practices

- Business Transactions
- Corporate Law and Governance
- Estates, Trusts and Probate
- Immigration Planning and Compliance
- International
- International: Europe
- Tax
- Tax Litigation & Controversy
- Technology

Industries

- Technology

Insights

08.03.2021
U.S. Pre-Immigration Tax Planning

05.11.2021
Les Obligations Fiscales et Formulaires Fiscaux aux États-Unis

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News

11.02.2018
Carlton Fields Receives Equal Justice Pro Bono Award

08.16.2017
Michael C. Vandormael Joins Carlton Fields in Miami

Recognition

- *The Best Lawyers in America: Ones to Watch*, Tax Law (2023–2024)
- Legal Services of Greater Miami's Equal Justice Pro Bono Large Firm Award (2018)

Credentials

Education

- University of Miami School of Law (LL.M., Taxation, 2011)
- Nova Southeastern University Shepard Broad College of Law (J.D., 2010)
- Eckerd College (B.A., high honors, 2005)

Bar Admissions

- Florida

Languages

- French

Court Admissions

- U.S. Tax Court

Background

- Barbosa Legal, Miami Beach, FL
- Global Tax and Estate Counsel LLP, Miami, FL
- Vasallo Sloane, P.L., Miami, FL