

# Individuals and the Repatriation Tax

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Carlton Fields Tampa tax attorney Larry R. Kemm was mentioned in the *Tax Notes International* article, “Individuals and the Repatriation Tax,” which discusses controlled foreign corporations (CFCs). Kemm’s expertise was cited in the article based on a recent presentation he gave at The Florida Bar Association/Florida Institute of CPAs International Tax Conference in Miami. He spoke about a foreign trust with no distribution history and that it is not clear how ownership would be determined. Kemm also discussed dividends that CFC shareholders may receive depending on how they interpose a “C” corporation to hold that CFC.

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