



Josiah Child

MEMBER

NEW YORK

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BUSINESS, INVESTMENT & TRANSACTIONAL TAX

Josiah Child's practice is focused on transactional tax matters. He advises businesses and high-net-worth individuals on a variety of domestic and international tax matters, including the tax aspects of:

- the formation and operation of joint ventures and portfolio company holding structures for U.S. and non-U.S. institutional investors and private equity funds;
- inbound investments in U.S. real property, including through REITs, for private investors, pension plans, and sovereign wealth funds;
- outbound investment by U.S. taxpayers through controlled foreign corporations (CFCs), partnerships, and other vehicles;
- pre-immigration tax structuring for high-net-worth individuals planning to become U.S. residents;
- complex financing transactions for domestic and foreign investors and multinational financial institutions; and
- mergers and acquisitions by domestic and foreign investors, in public and private transactions.

Highlights

Mr. Child was a member of the *University of Chicago Law Review*. Prior to joining the firm, Mr. Child practiced at an international law firm in New York City.

Admissions & Education

ADMISSIONS

New York

District of Columbia

EDUCATION

J.D., University of Chicago Law School, 2011, *with honors, Order of the Coif*

A.B., Harvard College, 2005, *magna cum laude, Lawrence Lader Prize in Expository Writing*

Newsroom & Publications

NEWS

Caplin & Drysdale Elects Two New Members

Firm Release | 10.01.2023

Caplin & Drysdale Names Josiah Child Of Counsel to the Firm

04.01.2021

10 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Midyear Meeting

01.03.2019

Caplin & Drysdale Welcomes Josiah Child to Its New York Office

02.20.2018

SPEAKING ENGAGEMENTS

Josiah Child Addresses Issues When Structuring and Financing Cross-Border Real Estate Transactions at ABA

Midyear Tax Meeting

San Diego, California, 02.10.2023

Elizabeth Stevens and Josiah Child Analyze GILTI at AICPA & CIMA U.S. Tax Update Conference

12:40 PM

11.23.2020

Josiah Child Moderates Panel on U.S. Withholding and Global Information Reporting at ABA 2019 Midyear

Meeting

4:00 PM CT

01.17.2019

PUBLICATIONS & ALERTS

Wouldn't It Be Nice: Reimagining US Taxation of Outbound Investment

Article | *IBFD Thinker, Teacher, Traveler: Reimagining International Tax*, 09.01.2021

IRS Releases Final Carried Interest Regulations

Business, Investment & Transactional Tax Alert | 01.14.2021

IRS Issues Proposed Carried Interest Regulations

Business, Investment & Transactional Tax Alert | 08.19.2020

Final FDII/GILTI Regulations Withdraw Deduction Ordering Rule

Business, Investment & Transactional Tax Alert | 07.20.2020

TAX PRACTICE: A Silver Linings Guidebook: Corporate Planning for Coronavirus Losses
Article | *Tax Notes Federal*, 05.18.2020

SPECIAL REPORT: I'm Looking Through You, You're Not The Same: Partnership-Held CFCs
Article | *Tax Notes Federal*, 10.07.2019

Proposed Regulations Under Section 956
Business, Investment & Transactional Tax Alert | 11.06.2018

Navigating QBAI Quirks of the GILTI Regulations
Article | *Bloomberg Tax, Tax Management International Journal*, 11.05.2018

SPECIAL REPORT: The Nitty-Gritty of FDII
Article | *Tax Notes*, 09.17.2018

