



## Henry P. Bubel

Retired Partner

[hpbubel@pbwt.com](mailto:hpbubel@pbwt.com)

212.336.2615

Henry Bubel is a former tax partner, whose practice was international in scope. The breadth of his sophisticated practice led to an in-depth knowledge of the income taxation of both corporations and partnerships, as well as estate, gift and trust taxation (particularly for ultra-high net worth and cross-border families). Mr. Bubel applied this knowledge in both tax planning and tax controversies, and often worked with family offices and trust companies.

Together with members of the corporate group, Mr. Bubel was involved in structuring, negotiating, and documenting complex business transactions, including the refinancing and the restructuring of private companies, the formation of multinational joint ventures, and counseling on tax aspects of mergers and acquisitions. Working with lawyers in the trusts and estates group, Mr. Bubel advised on issues arising from the ownership of closely-held businesses and alternative investments typically held by high net worth individuals. Within this area, he used his knowledge pertaining to tax-efficient methods of diversifying the risks associated with concentrated stock positions, life insurance tax issues, and insurance products.

In the real estate area, he advised on real estate financings, partnership and limited liability company agreements, "like kind" exchanges, and state and local real estate transfer tax matters. Much of his work in this area was done for foreign investors, often involving tax treaty planning.

Mr. Bubel's cross-border work focused on the changing world of offshore banking and, in particular, the IRS' increased enforcement of U.S. tax law with respect to citizens residing abroad and to dual nationals, green card holders and other persons subject to U.S. taxation. Such work put a focus on advising clients on "wealth migration" – passing wealth from elder non-U.S. parents to children or grandchildren who have taken up residency in the U.S. Within this area, Mr. Bubel worked with many families based in France, Switzerland, and Monaco.

Mr. Bubel has published tax articles and lectured on tax matters, both within the firm and to outside audiences. He also served as a director of both closely-held businesses and charitable foundations and as trustee of client-related trusts. Mr. Bubel served as Chairman and a member of the Board of Directors of SCG Legal, an international association of law firms. He was a partner of the firm from November 1, 1986 to December 31, 2016.

### Education

- New York University School of Law (LL.M., 1983)
- American University, Washington College of Law (J.D., *cum laude*, 1978)
- New York University, Graduate School of Business Administration (M.B.A., 1974)

- University of Connecticut (B.A., 1972)