

CLAYTON E. CARTWRIGHT, JR.

The Cartwright Law Firm, LLC
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EXPERIENCE

2002-Present The Cartwright Law Firm, LLC, Columbus, Georgia (Founder, Managing Member)

Founded specialized practice addressing unique client needs concerning international taxation and employee benefits issues, including: inbound and outbound tax planning; tax treaty interpretation; reporting and withholding compliance on cross-border payments; and qualified plan, design and compliance mechanisms.

2000-2002 Hatcher, Stubbs, Land, Hollis & Rothschild, Columbus, Georgia (Associate)

Advised and represented clients on a variety of employee benefits, corporate tax and transactional issues, including: qualified plan design, compliance and correction mechanisms; tax treaty interpretation; subchapter K planning and compliance; and like-kind exchanges.

1997-2000 Mezzullo & McCandlish, Richmond, Virginia (Associate)

Advised and represented clients on a variety of employee benefits, corporate tax and transactional issues, including: qualified plan correction mechanisms; drafting of prototype IRA documents; tax treaty interpretation; low-income housing tax credit syndications; and subchapter K planning and compliance.

1995-1997 Duncan & Allen, Washington, D.C. (Associate/Law Clerk)

Performed research and drafted pleadings and memoranda on a variety of energy issues, including: exercise of vertical market power; power sales agreements; and contract disputes between utilities and power marketers.

1990-1995 U.S. Department of Transportation, Office of Inspector General, Washington, D.C.

1993-1995 Law Clerk/Special Assistant to the Deputy Inspector General

Authored agency legal opinions and drafted position papers on issues, including: airport revenue diversion; abuse of early retirement buyouts; the Global Positioning System; and airplane deicing.

1990-1993 Auditor-in-Charge/Auditor

Performed financial statement audits and internal control reviews; wrote audit reports; analyzed financial management systems; and reviewed major transportation programs for compliance with laws and regulations.

PUBLICATIONS

“Loss of U.S. Citizenship and Loss of Lawful Permanent Residence – Navigating the Consequences of the U.S. Exit Tax Regime,” *AILA’s Guide to U.S. Citizenship and Naturalization Law*, American Immigration Lawyers Association (2014).

“Why, How and When Should Immigration-Related Tax Issues Impact a Foreign National’s Work for an Institution of Higher Education?” *Immigration Options for Academics and Researchers, 2nd Ed.*, American Immigration Lawyers Association (2011).

“Chapter 11: U.S. Tax Considerations for U.S. Workers in Canada,” *Canada/U.S. Relocation Manual: Immigration, Customs, Employment and Taxation*, Thomson Reuters/Carswell (2008).

“Chapter 12: U.S. Tax Considerations for Canadian Workers in the U.S.,” *Canada/U.S. Relocation Manual: Immigration, Customs, Employment and Taxation*, Thomson Reuters/Carswell (2008).

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“Aggregation of Employers,” *Trusts & Estates* (co-author with Thomas C. Foster, Esq., 1999).

“Employer Deductions under Nonqualified Deferred Compensation Agreements: *Albertson’s, Inc. v. Commissioner*,” *The Tax Lawyer* (Winter 1995).

PROFESSIONAL PRESENTATIONS

“Taxes and Affidavit of Support,” Catholic Legal Immigration Network, Inc. (CLINIC), CLINIC 2017 Annual Convening, Atlanta, Georgia (May 26, 2017).

“Acquisition and Loss of U.S. Citizenship,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Spring 2017 Conference*, Brussels, Belgium (May 4, 2017).

“Reading Financial Documents like an E2 Adjudicator,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Spring 2017 Conference*, Brussels, Belgium (May 3, 2017).

“The Economics of Running a Law Practice Today,” American Immigration Lawyers Association – Nevada Chapter, *AILA Nevada Chapter 2017 Law Practice Management Conference*, Las Vegas, Nevada (March 25, 2017).

“Helping Your Law Practice Flourish with the Right Financial Know How,” American Immigration Lawyers Association – Nevada Chapter, *AILA Nevada Chapter 2017 Law Practice Management Conference*, Las Vegas, Nevada (March 24, 2017).

“Be Alert - Important Ethical Issues When Practicing Outside the U.S.,” American Immigration Lawyers Association – Bangkok District Chapter, *AILA Bangkok District Chapter-APAC 5th Annual Consular Processing Conference*, Chennai, India (March 1, 2017).

“Taxman: Managing Expats – Global Immigration and Taxation,” American Immigration Lawyers Association – Georgia-Alabama Chapter, *5th Annual Immigration Law Conference*, Atlanta, Georgia (February 24, 2017).

“Tax Issues Every Immigration Lawyer Needs to Know,” American Immigration Lawyers Association – South Florida Chapter, *38th Annual AILA South Florida Immigration Law Update*, Miami, Florida (February 2, 2017).

“‘Taxigration’: Tax Issues in Removal and Family-Based Cases,” American Immigration Lawyers Association, *Audio Seminar* (January 12, 2017).

“Ethics and Money,” American Immigration Lawyers Association, *2016 AILA Fundamentals Conference*, Orlando, Florida (December 9, 2016).

“Creating Your Preferred Future: Understanding the AILA Futures Report,” American Immigration Lawyers Association, *2016 AILA Solo and Small Firm Practice Management Conference*, Orlando, Florida (December 9, 2016).

“Financial Basics Every Lawyer Must Know” (Discussion Leader), American Immigration Lawyers Association, *2016 AILA Solo and Small Firm Practice Management Conference*, Orlando, Florida (December 8, 2016).

“The Ethereal Nature of Citizenship,” American Immigration Lawyers Association – Latin America and Caribbean Chapter, *AILA LACC 2016 Annual Conference*, Santiago, Chile (November 16, 2016).

“Grow Your Practice – Brass Tacks Practice Management” (Discussion Leader), American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Autumn 2016 Conference*, Amsterdam, Netherlands (October 20, 2016).

“Town Hall on the Future of Immigration Law Practice,” American Immigration Lawyers Association – Central Florida Chapter, *AILA Central Florida Chapter’s 30th Annual Immigration Law Conference*, Orlando, Florida (October 14, 2016).

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“Marketing Tips for Hooking, Landing, and Keeping the Ideal Corporate Client” (Discussion Leader), American Immigration Lawyers Association, *2016 Advanced Business and Removal Issues Conference*, New York, New York (October 10, 2016).

“Town Hall on the Future of Immigration Law Practice,” American Immigration Lawyers Association, *2016 Annual Conference*, Las Vegas, Nevada (June 22, 2016).

“Laying All the Cards on the Table – What Every Immigration Lawyer Should Know About Outbound-Critical Employment and Tax Issues” (Discussion Leader), American Immigration Lawyers Association – Global Migration Section, *2016 AILA Global Forum*, Las Vegas, Nevada (June 22, 2016).

“Citizenship – To Keep or Not to Keep” (Discussion Leader), American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Spring 2016 Conference*, Vienna, Austria (May 5, 2016).

“FATCA and the New Era of International Tax Compliance,” New York State Bar Association, *New York State Bar Association – International Section Spring 2016 Meeting*, Krakow, Poland (April 8, 2016).

“Immigration, U.S. Citizenship, and U.S. Taxation – Helping Your Clients Navigate Taxation’s Treacherous Global Waters,” American Immigration Lawyers Association – Bangkok District Chapter, *AILA Bangkok District Chapter-APAC 4th Annual Consular Processing Conference*, Ho Chi Minh City, Vietnam (March 4, 2016).

“Maintenance of LPR Status & Renunciation of Citizenship,” American Immigration Lawyers Association – Bangkok District Chapter, *AILA Bangkok District Chapter-APAC 4th Annual Consular Processing Conference*, Ho Chi Minh City, Vietnam (March 4, 2016).

“Financial Boot Camp for Immigration Practitioners” (Discussion Leader), American Immigration Lawyers Association – Nevada Chapter, *Solo & Small Practice: Business School for the Immigration Lawyer*, Las Vegas, Nevada (February 26, 2016).

“Top 5 Tax Issues That You Need to Know as a Removal Practitioner” (Discussion Leader), American Immigration Lawyers Association, *2016 Midwinter Conference – Leading Edge Business & Removal Issues*, Atlantis Paradise Island, Bahamas (January 22, 2016).

“Critical Tax Planning Issues Impacting a Mobile Global Workforce,” American Immigration Lawyers Association, *2016 Midwinter Conference – Leading Edge Business & Removal Issues*, Atlantis Paradise Island, Bahamas (January 22, 2016).

“Citizenship – A Fundamental Right or a Commodity to Be Bought and Sold,” International Bar Association, *7th Biennial Global Immigration Conference*, London, United Kingdom (November 20, 2015).

“Tax – Mock Consultation” (Discussion Leader), American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Autumn 2015 Conference*, London, United Kingdom (November 18, 2015).

“Migrating Employees. Migrating Employers?” (Discussion Leader), Union Internationale des Avocats, *59th UIA Congress*, Valencia, Spain (October 30, 2015).

“Dabbling – Corollary Legal Issues for the Immigration Practitioner,” American Immigration Lawyers Association, *2015 Annual Conference*, National Harbor, Maryland (June 20, 2015).

“Bags Packed, Will Travel – Managing Relocation Considerations,” American Immigration Lawyers Association – Global Migration Section, *2015 AILA Global Forum*, National Harbor, Maryland (June 17, 2015).

“Frequently Encountered Taxation Issues to Consider” (Discussion Leader), American Immigration Lawyers Association, *Audio Seminar* (May 21, 2015).

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“Eeny, Meeny, Meiny, Mo: The Trend of Multiple Citizenships/Getting EU Passports,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Spring 2015 Conference*, Rome, Italy (May 1, 2015).

“Taxigration,” American Immigration Lawyers Association – Georgia-Alabama Chapter, *3rd Annual Immigration Law Conference*, Atlanta, Georgia (February 21, 2015).

“To Be or Not to Be a Permanent Resident,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Autumn 2014 Conference*, Prague, Czech Republic (November 7, 2014).

“Co-Counsel Revolving around the Same Star - Coordination of Immigration and Taxation Advice for the Globally Mobile Artist” (Discussion Leader), Union Internationale des Avocats, *58th UIA Congress*, Florence, Italy (November 1, 2014).

“Pre-Immigration Planning and Exit Taxation, Visas and Passport Shopping” International Bar Association, *2014 Annual Conference*, Tokyo, Japan (October 23, 2014).

“Abandonment of Residence, Expatriation, and Renunciation of U.S. Citizenship,” American Immigration Lawyers Association, *2014 Annual Conference*, Boston, Massachusetts (June 19, 2014).

“Special Considerations Involving Expatriate Assignments,” American Immigration Lawyers Association – Global Migration Section, *2014 AILA Global Forum*, Boston, Massachusetts (June 18, 2014).

“Other Relocation Considerations” (Discussion Leader), AIJA-UIA, *Business Travel and Short-Term Mobility: International Legal Trends*, Toronto, Canada (April 26, 2014).

“Need to Know Taxation Issues for Noncitizens,” American Immigration Lawyers Association, *Webinar* (December 19, 2013).

“The New Landscape of U.S. Immigration – 2013 and Beyond: Higher Fences, Wider Gates?” International Bar Association, *6th Biennial Global Immigration Conference*, London, United Kingdom (November 22, 2013).

“Mock Renunciation Interview,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Autumn 2013 Conference*, London, United Kingdom (November 20, 2013).

“The Tax Issues Promoting, and Involved in, the Loss of U.S. Citizenship,” Union Internationale des Avocats, *57th UIA Congress*, Macau, China (November 2, 2013).

“I Left My Home in San Francisco: Overseas LPR Issues,” American Immigration Lawyers Association, *2013 Annual Conference*, San Francisco, California (June 29, 2013).

“Social Security and Internal Revenue Update” (Discussion Leader), American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Spring 2013 Conference*, Warsaw, Poland (March 11, 2013).

“Don’t Mess with Taxes” (Discussion Leader), American Immigration Lawyers Association, *Webinar* (February 28, 2013).

“Overseas Employment of U.S. Lawful Permanent Residents – Balancing Critical U.S. Tax Concepts with Maintenance of LPR Status,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Autumn 2012 Conference*, London, United Kingdom (October 5, 2012).

“Tax Law Issues for the Business Immigration Practitioner” (Discussion Leader), American Immigration Lawyers Association, *2012 Annual Conference*, Nashville, Tennessee (June 16, 2012).

“Identifying Critical Tax Issues for Cross-Border Movement of Employees,” American Immigration Lawyers Association – Global Migration Section, *2012 AILA Global Forum*, Nashville, Tennessee (June 13, 2012).

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“Application of the U.S. Exit Tax Regime on a U.S. Citizen Living in Canada,” American Immigration Lawyers Association – Oregon and Washington State Chapters, *2012 Northwest AILA Regional Immigration Law Conference*, Seattle, Washington (March 16, 2012).

“How to Cope with the U.S. Exit Tax Regime When Your Expatriate Client Claims Low Tax Liability and Low Net Worth,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Autumn 2011 Conference*, London, United Kingdom (September 21, 2011).

“A Practical Guideline to the U.S. Exit Tax,” American Immigration Lawyers Association – Rome District Chapter, *AILA Rome District Chapter Spring 2011 Conference*, Frankfurt, Germany (May 12, 2011).

“A Match Made in Heaven? Marrying U.S. Income Tax Residency and Withholding Rules for Compensation Paid to Non-Citizens Working in the U.S.,” Center for International Legal Studies, *International Employment and Business Immigration Law, 2009*, Salzburg, Austria (October 11, 2009).

“The New Exit Tax for U.S. Expatriates,” Center for International Legal Studies, *Business and Investor Immigration and Employment Issues for Foreign Executives*, Kitzbühel, Austria (February 4, 2009).

“Taxation of Cross-Border Distributions from U.S. Retirement Plans,” Center for International Legal Studies, *Legal Dimensions of International Sales and Services*, Montréal, Québec, Canada (October 28, 2008).

“United States Wage Withholding Regime – Documentation Guidelines for Non-Citizen Employees Working in the U.S.,” International Bar Association, *2007 Annual Conference*, Singapore (October 16, 2007).

“The United States Expatriate Tax,” Center for International Legal Studies, *The Expatriate as Private Client*, Kitzbühel, Austria (January 19, 2007).

“Taxation of Pension Plan Contributions and Accruals: Tax Treaty Analysis,” Center for International Legal Studies, *Legal Dimensions of International Sales and Services*, Salzburg, Austria (October 14, 2006).

PROFESSIONAL ACTIVITIES

American Immigration Lawyers Association (Chair, Global Migration Section Steering Committee; Member, National Finance Committee and National Future of Immigration Law Taskforce; Member, Rome-EMEA, Bangkok-APAC, Latin American and Caribbean, New York, and Georgia-Alabama Chapters)

American Bar Association (Member, Sections of Taxation and International Law)

Union Internationale des Avocats (Member, Immigration and Nationality Law Commission)

International Bar Association (Member, Sections of Taxation and Human Resources)

State Bars of Georgia and Virginia (Member, Sections of Taxation and International Law)

EDUCATION

Georgetown University Law Center, Washington, D.C.

Juris Doctorate, *cum laude*, December 1996

G.P.A.: 10.5 (out of 12)

Honors: Dean’s List, American Jurisprudence Award in Constitutional Law

College of William and Mary, Williamsburg, Virginia

Bachelor of Business Administration, Accounting, May 1990

G.P.A.: 3.89 (Class Rank 2 of 200)

Honors: Beta Gamma Sigma, Outstanding Graduate (Virginia Society of CPAs), Dean’s List