



Christopher R. Callahan

Partner

ccallahan@foxrothschild.com



Miami, FL

Tel: 305.442.6553

Fax: 305.442.6541



New York, NY

Tel: 212.878.7900

Fax: 212.692.0940



West Palm Beach, FL

Office: 561.835.9600

As Co-Chair of the International Taxation & Wealth Planning Practice, Christopher provides wealth management and international tax planning advice to high-net-worth clients, funds and businesses. In recognition of his dedication to developing cutting-edge tax strategies for his clients, Christopher has been named as one of the leading tax attorneys in Florida by *Chambers USA*.

In his practice, he handles a full range of international taxation and wealth issues, including:

- Foreign pension planning and compliance for individuals and active companies with U.S. employees
- Domestic and international tax planning for partnerships (e.g., private equity and real estate funds)
- Domestic and international income tax planning, including Subpart F, NCTI and FDII planning, for closely-held corporations
- Advice regarding U.S. income and estate tax treaties
- Tax planning for non-resident individuals, including wealth and estate planning (e.g., trust planning), FIRPTA withholding and pre-immigration tax planning
- Formation of foreign grantor trusts by foreign settlors (particularly redomiciling Panama Foundations to the United States)
- Tax compliance and disclosure matters (e.g., submissions to the Streamlined Offshore Procedures, Delinquent FBAR Procedures, Delinquent International Information Return Procedures, etc.)
- Tax planning for non-resident executives of U.S. companies (e.g., how to minimize exposure to U.S. estate tax regarding their ownership of company stock and stock options as well as other U.S. situs assets such as U.S. portfolios and U.S. real estate)
- Cross-border employment tax planning for publicly traded corporations.

Services

- International Taxation & Wealth Planning
- Artificial Intelligence
- Latin America
- Private Equity
- Tax Residency Planning
- Taxation & Wealth Planning

Technology & Innovation

Christopher recently served on the firm's Innovation Committee and currently serves on the firm's Technology Committee in furtherance of his commitment to making legal services more affordable for clients using technology (including blockchain, machine learning, and eventually, artificial intelligence). Christopher's most important goal for his legal practice career is to make high quality international tax advice less expensive and thus more accessible for all clients.

Before Fox Rothschild

Prior to joining Fox Rothschild, Christopher was a member of a Chambers-rated international taxation group at a Miami-based boutique taxation law firm. In addition, prior to practicing law, Christopher worked in the Basketball Operations Department of the Philadelphia 76ers of the National Basketball Association (NBA).

Beyond Fox Rothschild

Christopher is an advocate for corporate responsibility and a recognizable figure in Miami's tax community. He founded, and was the first participant in, the nation's first J.D./M.B.A./Tax LL.M four-year Triple Degree Program at the University of Miami. He now serves as an adjunct professor at the University of Miami School of Law's LL.M. in Taxation Program, where he leads the cross border tax course for students visiting from ISDE - Higher Institute of Law and Economics (Spain). He has previously taught in the University of Florida Levin College of Law's LL.M. in International Taxation Program and the University of Miami School of Law's LL.M. in Taxation Program (e.g., regarding Structuring Latin American Investment and Inbound Tax Planning for Foreign Businesses).

Christopher gives back to the tax community by actively participating in the Florida Bar Tax Section. He previously served as Director of its Education and International Tax Divisions, and recently was elevated to the role of an Officer of the Tax Section (serving as the Secretary of the Section for the 2024-2025 fiscal year). In those roles, he developed numerous initiatives, including the Expanded Media Initiative and the Mental Health and Wellness Initiative. He also has been the Chair of numerous CLE conferences and written several Florida Tax Section comments to the U.S. Treasury Department regarding international tax matters.

Christopher has earned the prestigious TEP designation (Trust and Estate Practitioner) from the Society of Trust and Estate Practitioners (STEP), which is the leading international professional body of advisors on the structuring of assets by individuals, families and businesses across the generations. He currently serves as the Chair of the Florida Gold Coast STEP branch (i.e., Palm Beach and Boca Raton) and is a member of STEP's inaugural AI Working Group.

Christopher also serves as the Chair of the International Tax Group for Lexwork International, a global network of law firms, and as Chair of the International Trust and Estate Tax Planning Subcommittee for the Real Property, Probate, and Trust Law (RPPTL) Section of the Florida Bar. In these roles, he focuses on creating educational content regarding cross border tax planning and building communities of like-minded practitioners.

Bar Admissions

- Florida
- New York

Court Admissions

- U.S. Tax Court

Education

- University of Miami School of Law (LL.M. in Taxation)
- University of Miami (M.B.A.)
- University of Miami School of Law (J.D., *magna cum laude*)
- Tulane University (B.S.)
- The Hun School of Princeton

Memberships

- American Bar Association (ABA)
- Florida State Bar Association
- Florida Bar Tax Section
 - Educational Programs Division, Co-Director (2018-2020)
 - Expanded Media Initiative, Founder and Director (2018-2021)
 - Mental Health and Wellness Initiative, Founder and Director (2020-2022)
 - International Tax Division, Co-Director (2022-2024)
 - Washington DC Tax Policy Committee, Member (2024-Present)
 - Secretary and Officer (2024-Present)
- Florida Bar Real Property Probate and Trust Law Section
 - International Estate and Trust Tax Planning Subcommittee, Chair (2022-Present)
- International Fiscal Association
- Irish American Bar Association of Florida, President
- Lexwork International, International Tax Group, Chair (2021-Present)
- New York State Bar Association
- Society of Trusts and Estates (STEP), Gold Coast Florida Chapter
 - Educational Programming, Director

Honors & Awards

- Recognized in the *Chambers USA* Guide for Tax in Florida (2022-2025)
- Selected to the "Forty Under 40" list by the *South Florida Business Journal* (2023)

Events

June 1, 2026

Cross-Border Planning for Retirement Plans

Terranea Resort

January 28, 2026

Understanding Foreign Pensions and Their U.S. Tax Treatment

2026 CalCPA International Tax Virtual Conference

November 4, 2025

Breakfast During IBA in Toronto

Toronto Marriott City Centre Hotel

October 23, 2025

Marriage Story: Cross-Border Marital and Divorce Issues

Biltmore Hotel

March 28, 2025

Discussing the Future of Legal Practice

Newman Alumni Center, University of Miami

February 4, 2025

Cross Border Trust Planning

Rusty Pelican

October 25, 2024

Ethically Using Artificial Intelligence in Tax Law

Margaritaville Beach Resort

October 7, 2024

Wealth Planning for the UHNW – Using Trusts for Cross-Border Planning

Chicago Marriott Downtown Magnificent Mile

September 17, 2024

Join Us for Breakfast During IBA in Mexico City

JW Marriott Mexico City Polanco

May 3, 2024

Foreign Company Executives Working in the United States

Atlantis Paradise Island

January 23, 2024

Cross Border Trust Tax Planning and Compliance

New York

January 26, 2023

U.S. Taxation of Foreign Pensions

Webinar

November 17, 2022

Taxation of NIL and other Collegiate Athlete Income

Virtual

November 16, 2022

International Tax Planning for Athletes and Entertainers

University of Miami School of Law

November 15, 2022

U.S. Taxation of Foreign Pensions

Virtual

October 28, 2022

Conference Chair - Domestic and International Taxation of Real Estate – Part II

October 28, 2022

Tax Planning for U.S. Real Estate Funds with Chilean, German and Peruvian GPs and Investors

May 17, 2022

U.S. Tax Planning Using Foreign Grantor Trusts, the U.S. Taxation of Foreign Pensions and the Corporate Transparency Act

North Palm Beach Country Club

January 27, 2022

Cross Border Trust Tax Planning and Compliance

Webinar

November 8, 2021

Taxation of NIL and other Collegiate Athlete Income

Coral Gables, FL

July 24, 2021

Tax Planning for Canadian Investment in U.S. Real Estate

Webinar

April 30, 2021

Conference Chair - Domestic and International Taxation of Real Estate

The Westin Tampa Waterside and Webcast

April 30, 2021

Tax Structuring for U.S. Real Estate Funds with Foreign GPs and Investors

January 28, 2021

Expatriation: Tips to Make It Easier to Advise Your Clients

Live Webcast

November 19, 2020

U.S. Taxation of Foreign Pensions

Webinar

November 10, 2020

Global Strategies: What Foreign Investors, Executives and Entrepreneurs Need to Know About U.S. Immigration & Tax Law

Webinar

June 1, 2020

Domestic and International Taxation of Real Estate

Webinar Series

May 1, 2020

International Tax Issues Related to the CARES Act of 2020

Live Webcast

November 8, 2019

U.S. Taxation of Foreign Pensions – Advanced Planning Strategies for Latin American Clients

June 19, 2019

U.S. Taxation of Foreign Pensions – Advanced Planning Strategies

Webcast

June 7, 2019

U.S. Taxation of Foreign Pensions - Basics

May 3, 2019

Chair of Conference - Choice of Entity Post TCJA

Orlando

October 26, 2018

International Tax Planning and Compliance Post Tax Reform

July 4, 2016

Recent Developments in International Inbound Taxation

Publications

August 19, 2024

Private Pensions in a Cross-Border Planning Context: AFOREs

Tax Notes

March 4, 2024

More Than a Decade in the Making, the Chile-U.S. Tax Treaty Takes Flight

Tax Notes

November 10, 2023

Foreign Grantor Trust Planning: A Flexible Planning Structure for U.S. Income Tax

Florida Bar Journal

February 13, 2023

Changes Needed for Foreign Trust Reporting, Florida Bar Argues

December 21, 2022

US and UK Pre-Immigration Tax Planning for Brazilians with Expiring NHR Status

ABA Tax Times

September 6, 2022

IRS Offers a Narrow Break to US Participants of Foreign Pensions

Bloomberg Tax

April 18, 2022

U.S. Tax Treatment of Brazilian Private Pension Plans

Tax Notes International

August 23, 2021

Are Cryptocurrency Exchanges the New Swiss Banks?

American Banker

December 7, 2020

U.S. Tax Laws Governing Foreign Pensions

Tax Notes Federal