



JAMES O'NEAL

Partner
Corporate and Tax

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James O'Neal's practice emphasizes corporate and taxation matters, international inbound and outbound business transactions, including federal, state and international taxation aspects of such transactions; mergers and acquisitions, and tax planning for U.S. residents and nonresident alien individuals and the use of hybrid entities in planning business transactions in domestic and international situations.

Jim has served as a lecturer at Chapman University School of Law in Orange, California, where he has taught a course in international taxation and a course in the taxation of small business enterprises. He was also a Senior Adjunct Professor in the Graduate Tax Program of Golden Gate University from 1986 - 2003, where he taught courses in corporate taxation, partnership taxation, Subchapter S taxation, and international taxation.

He regularly advises clients on structuring, negotiating and financing of various corporate acquisitions and related transactions.

Areas of Expertise

- Corporate and Taxation matters (domestic and international)
- Mergers and Acquisitions
- International Business Transactions
- International, Business and Tax Planning for U.S. and foreign private clients

Representative Matters/Cases

- Representation of a public company in reorganizing its international business operations for a business division
- Representation of a private software manufacturer in creating a foreign corporate structure prior to going public
- Representation of U.S. real estate development companies in structuring a joint venture in Europe and the Caribbean
- Representation of a U.S. building products manufacturer in restructuring its

Related Services

- [Corporate and Tax](#)
- [Tax](#)

Bar & Court Admissions

- State Bar of California
- Texas State Bar
- District of Columbia Bar
- U.S. Tax Court

Education

- University of Florida College of Law (LL.M., Tax, 1976)
- University of Texas at Austin School of Law (J.D., 1969), Member Board of Editors of Texas International Law Review
- University of Mississippi (B.B.A., 1966), Beta Gamma Sigma

operations in China

- Representation of several U.S. computer software manufacturers in forming an international corporate structure to address an international marketing strategy
- Representation of a foreign public company in its domestication into the United States
- Representation of several foreign private clients in creating and implementing an international tax and business plan
- Representation of several Asia based companies on structuring and implementing U.S. investments

Recent Presentations

- “Selected Trends in International Taxation,” Second Annual STEP Institute of Tax, Estate Planning and the Economy, January 2013 (a collaboration between the Orange County Chapter of STEP, the University of California Irvine School of Law and Paul Merage School of Business)
- “The Financial, Income Tax, Estate Tax and Risk Managements Benefits of Domestic and Offshore Captive Insurance Companies”, OC STEP Speaker Series, April 2012

Memberships & Associations

- American Bar Association – Taxation Section and Business Law Section
- Orange County Bar Association
- International Bar Association – Taxation Section, the Closely Held and Growing Business Enterprises Committee (Chair 1998-2000; Advisory Board Member 1/2020-12/31/2021), and the Corporate Law Section
- Boys Hope Girls Hope of Southern California, Board of Directors
- Society of Trust and Estates Practitioner (STEP), Member