



## → Judith R. Fiorini

**Partner**  
30 Rockefeller Plaza  
New York, NY 10112

T: +1.212.653.8458  
F: +1.917.438.6158  
jfiorini@sheppardmullin.com

Judith R. Fiorini is a partner in the Tax Practice Group in the firm's New York Office.

### Areas of Practice

Judith advises multinational banks and financial institutions, international corporations, private equity and venture capital funds, S-corporations and high net worth individuals on complex tax issues, including domestic and cross-border transactions; mergers and acquisitions; structured finance; financial products and derivatives; transactions involving bitcoin and other cryptocurrencies; partnership transactions; passive foreign investment company (PFIC) issues; controlled foreign corporations (CFC) issues; and foreign tax credit issues. She regularly advises on tax reporting, disclosure and withholding requirements including foreign bank account reporting (FBAR) and Foreign Account Tax Compliance Act (FATCA). Her experiences include developing policies and guidelines and leading training programs for financial institutions with respect to tax reporting, disclosure and compliance and advising on complex tax audit issues. She has significant experience in tax controversy matters, including conducting negotiations with the Internal Revenue Service.

Judith spent nearly 20 years in the tax group at Sullivan & Cromwell LLP and three years as a Managing Director at the Royal Bank of Canada before joining Sheppard Mullin.

### Articles

#### Corporate and Securities Law Blog Posts

- "Tax Planning Considerations Raised by Election-related Proposals," July 29, 2020
- "COVID-19 Related Expenses," April 14, 2020
- "The CARES ACT – Tax Relief," March 27, 2020
- "Updated: Treasury and IRS Extend Time to both File and Pay Federal Income Taxes to July 15th; States Taking Their Own Approaches on Income and Similar Taxes", March 20, 2020
- "Opportunity Zones Update NEW PROPOSED TREASURY REGULATIONS (Part III)," July 10, 2019
- "Opportunity Zones Update: NEW PROPOSED TREASURY REGULATIONS (PART II)," May 21, 2019
- "Opportunity Zones Update: NEW PROPOSED TREASURY REGULATIONS (PART I)," April 24, 2019

#### French Desk Blog Posts

- "IRS Provides Some Relief to Offset COVID-19 Related Travel Restrictions," June 24, 2020

- "Potential Impact of U.S.-France Trade Tension on U.S. Imports of French Products and Luxury Goods," February 6, 2020

## Real Estate, Land Use & Environmental Law Blog Posts

- "Potential Impact of U.S.-France Trade Tension on U.S. Imports of French Products and Luxury Goods," July 25, 2019

## Media Mentions

Majesco's \$12 Million Acquisition of InsPro Technologies  
*Global Legal Chronicle*, 02.24.2020

The Lateral Audit: Tax Attorney Moves In June  
*Law360*, 07.03.2018

## Memberships

New York State Bar Association (Tax Section)

American Bar Association

## Practices

Tax

Employee Benefits

Corporate Tax

International Tax

Investment Management

Real Estate Tax

## Industries

Blockchain and Fintech

Retail

## Education

J.D., Emory University, 1996, *with Distinction, order of the coif*

B.A., Oberlin College, 1985

## Admissions

New York