

## CAROLYN M. BECKETT

**Carolyn Beckett** specializes in the U.S. and international tax aspects of using alternative structures for the ownership of business and investment property, with particular emphasis on the use of partnerships and other pass-through entities such as trusts and family limited partnerships. Due to Ms. Beckett's extensive background in federal income taxation for both individuals and entities, she brings significant value to the proper analysis of international tax and treaty issues for the firm's multi-jurisdictional clients. She also advises clients concerning the tax considerations involved in the purchase and sale of real estate and the use of like-kind exchanges and other complex arrangements relating to real estate structure and tax issues. Ms. Beckett has experience advising on tax issues for individuals and entities with ties to Australia, the Bahamas, Canada, the Channel Islands of Jersey and Guernsey, China, Costa Rica, the Czech Republic, Dubai, France, Germany, India, the Isle of Man, Israel, Italy, Liechtenstein, Mexico, Nepal, the Netherlands, New Zealand, Oman, Panama, Portugal, Spain, Switzerland, and the United Kingdom. Ms. Beckett is a contributing author of the four-volume treatise, *Asset Protection: Domestic and International Law and Tactics* (Thompson/West Group, updated quarterly) and co-author of *Federal Tax Aspects of Cancellation of Indebtedness and Foreclosure*, (Shepard's/McGraw-Hill, 1993). She is licensed to practice law in Texas and New York, is Board Certified in Tax Law (Texas Board of Legal Specialization), is licensed as a Certified Public Accountant by the State of Texas, and was named a Texas Super Lawyer in 2004 through 2009 by *Law & Politics* and *Texas Monthly* magazines.



### Education

University of Texas School of Law (J.D., with honors, 1972)  
University of Texas at Austin (B.B.A., Accounting, with honors, 1969)

### Professional Affiliations and Honors

Board Certified, Tax Law (Texas Board of Legal Specialization)  
American Bar Association  
    - Taxation Section  
State Bar of Texas  
State Bar of New York  
Texas Society of CPAs and AICPA  
    - Taxation Section  
Austin Accountants Breakfast Forum, Past Chair  
Austin Tax Study Group, Past Chair  
Listed in *The Best Lawyers in America*  
Texas Super Lawyer (2004 through 2009)  
    *Texas Monthly* and *Law & Politics* magazines

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