

# Snell & Wilmer

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## Mark A. Ziemba

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## Main Bio

Mark Ziemba's practice is focused on representing high net worth individuals and multinational corporations involved in inbound transfers to and outbound transfers from the United States, with an emphasis on an integrated worldwide income, gift and estate tax approach. Mark's practice also ranges in services of tax and corporate law, international mergers and acquisitions, partnership law, estate planning, tax litigation, tax-leveraged transactions involving foreign life insurance, private annuities, and limited liability companies.

## Education

- New York University (LL.M., Taxation, 1984)
- University of the Pacific (J.D., with great distinction, 1983)
  - Order of the Coif
- University of California (B.A., cum laude, 1980)

## Professional Memberships & Activities

- American Bar Association

## Representative Presentations & Publications

- "[The IRS Intends to Audit Hundreds of High-Wealth Taxpayers – Consider Getting Ready Now!](#)" Co-Author, Snell & Wilmer Legal Alert (July 9, 2020)
- "[Look Before You Lend: A Practical Discussion of Tax Issues to Consider When Lending to an Emerging Business](#)," Co-Author, Snell & Wilmer Legal Alert (December 2, 2019)
- "International Tax Provisions," Speaker, Tax Cuts and Jobs Act Seminar, Phoenix, AZ (February 15, 2018)
- "[To Disclose or Not to Disclose, That Will Be the Question](#)," Co-Author, Snell & Wilmer Legal Alert (January 5, 2018)
- "[New Requirement to File BE-10: Benchmark Survey of U.S. Direct Investment Abroad](#)," Co-Author, Snell & Wilmer Legal Alert (June 2, 2015)
- "[IRS Announces Offshore Voluntary Disclosure Modifications and Revised Streamlined Procedures](#)," Co-Author, Snell & Wilmer Legal Alert (June 24, 2014)
- "[International Business](#)," Q&A Participant, Orange County Business Journal (March 24, 2014)
- "Addressing Conflicts of Interest as In-House Counsel," Speaker, Snell & Wilmer and Thomson

Reuters Harbor Cruise, Newport Beach, CA (October 10, 2013)

- "2011 Revenue Service Voluntary Classification Settlement Program" (VCSP), Speaker, Employment Tool Kit Seminar, Snell & Wilmer, Costa Mesa, CA (October 2011)
- "[New tax form for retailers receiving credit card payments](#)," Co-Author, Daily Journal (July 28, 2011)
- "[Good News About Tax Relief: TRA 2010 Simplified](#)," Co-Author, Orange County Business Journal, Volume 34, Issue 8 (February 21, 2011)
- "[Why Make Your Next Venture Capital Investment Through a Life Insurance Policy?](#)," Co-Author, Orange County Business Journal, Volume 33, Issue 37 (September 15, 2008)

## **Bar Admissions**

- California

## **Court Admissions**

- Supreme Court of California
- United States District Court, Central District of California
- United States District Court, Northern District of California
- United States District Court, Southern District of California
- United States Tax Court