



## JAMES M. BANDOBLU JR.

Palm Beach Office Managing Partner

[jbandobl@hodgsonruss.com](mailto:jbandobl@hodgsonruss.com) 561.656.8009

Jim practices in a wide range of domestic and international tax areas. Jim is the leader of the firm's Federal Tax Controversy Practice and he regularly assists clients with tax controversies with the Internal Revenue Service and the New York State Tax Department, including in domestic and offshore voluntary disclosure matters and criminal tax matters. He has helped hundreds of clients avoid or minimize penalties when coming into compliance with foreign account and asset reporting requirements, such as the FBAR and IRS Forms 926, 3520, 3520-A, 5471, 5472, and 8938. Jim also frequently handles matters before the U.S. Tax Court. In addition, he advises international clients on the U.S. tax implications of the loss of U.S. citizenship and lawful permanent resident ("green card") status and on issues under the Foreign Account Tax Compliance Act (FATCA) and U.S. anti-deferral tax regimes, such as the controlled foreign corporation (CFC) and passive foreign investment company (PFIC) rules. He also regularly counsels clients on tax and corporate issues related to business operations, acquisitions, and sales, as well as advantageous business structures for tax planning purposes.

Jim is a frequent speaker on U.S. tax law, especially in the foreign account and asset reporting context. He annually presents to various accountant groups on updates to U.S. income tax laws and regulations, and administrative changes by the IRS. Jim also was a regular contributor to the Canadian Tax Highlights publication, and he has written for the Journal on Business Entities and contributed to local news stories on tax changes.

Prior to joining Hodgson Russ, Jim was a judicial intern for Judge Howard G. Munson, U.S. District Court for the Northern District of New York, and a law clerk for the U.S. Attorney's Office for the Northern District of New York.

Jim exclusively practices U.S. law and is admitted to practice in New York and Florida.

440 Royal Palm Way  
Suite 202  
Palm Beach, FL 33480

### Practices & Industries

Business Tax  
International Tax  
Canada-U.S. Cross-Border  
International-U.S. Cross-Border  
Tax Credits  
Worker Classification &  
Employment Tax  
Accountant Professional  
Education  
Financial Institution Subpoena  
Compliance  
Tax Controversy  
Tax Investigations & Defense

### Bar Associations

American Bar Association  
Bar Association of Erie County  
New York State Bar Association  
Ontario Bar Association

### Admissions

Florida  
New York

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## Honors

- Syracuse University College of Law Center for Computer-Assisted Legal Instruction (CALI) Excellence for the Future Award for the Study of Deferred Compensation
- Certificate of Achievement in Gerontology, Syracuse University School of Health and Human Services

## Experience

Hodgson Russ advised a Canadian client of the IRS voluntary disclosure options available for U.S. citizens living abroad, including the Offshore Voluntary Disclosure Program and the IRS Streamlined Program. The advice involved a discussion as to whether the client was a U.S. citizen. The advice also involved discussion of U.S. tax compliance requirements applicable to U.S. citizens, including the Foreign Bank Account Report (FBAR) filing rules.

## In the News

Hodgson Russ Taps Tax Atty To Lead Palm Beach, Fla. Office  
*Law360*, February 2, 2023

Delinquent Tax Returns May Be A Crime  
*Buffalo Law Journal*, June 6, 2016

You & the Law: Foreign Bank Accounts  
*WBFO*, April 14, 2014

## Press Releases

James M. Bandoblu Jr. Named Hodgson Russ LLP's Palm Beach Managing Partner  
February 22, 2023

Hodgson Russ Announces Six Newly Elected Partners *Twelve Attorneys Promoted to Senior Associate*  
*Press Release*, January 11, 2016

U.S. Tax Court

U.S. District Court for the Southern  
District of Florida

## Clerkships

U.S. Attorney's Office for the  
Northern District of New York

## Education

Le Moyne College, B.S., cum laude

Syracuse University College of Law,  
J.D., cum laude

University of Florida, L.L.M.

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## **Publications**

IRS Extends 2020 Individual Income Tax Return Filing and Tax Payment Deadline from April 15 to May 17, 2021

*Hodgson Russ Federal-International Tax Alert*, March 18, 2021

The Consolidated Appropriations Act and its Impact on Horse Racing: Uniform Medication Controls, Tax Benefits, and Another Round of PPP

*Hodgson Russ Equine Alert*, December 31, 2020

Congress Authorizes Deductions for Qualifying Expenses Paid with PPP Forgivable Loan Proceeds

*Hodgson Russ Federal-International Tax Alert*, December 28, 2020

Consolidated Appropriations Act Expands Employee Retention Credit

*Hodgson Russ Federal-International Tax Alert*, December 28, 2020

IRS Clarifies Interaction Between Paycheck Protection Program and Employee Retention Tax Credit in M&A Deals

*Hodgson Russ Federal-International Tax Alert*, November 19, 2020

IRS Clarifies Delayed PPP Forgiveness Filing Will Not Enhance Deduction Availability Position

*Hodgson Russ Federal-International Tax Alert*, November 19, 2020

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming?

*Hodgson Russ Trusts & Estates Alert*, November 11, 2020

IRS Issues Additional Guidance on Employee Retention Tax Credit; Consistency with Congressional Intent Again Questioned

*Hodgson Russ Federal-International Tax Alert*, May 5, 2020

IRS Denies Deductions for Expenses Paid with Forgiven PPP Loans

*Hodgson Russ Federal-International Tax Alert*, May 1, 2020

IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations

*Hodgson Russ International Tax Alert*, April 22, 2020

## **Presentations & Events**

2024 Florida Tax Residency Series

Hodgson Russ LLP, Palm Beach, Boca Raton, Sarasota, Naples, Florida, January 25, 2024 - March 7, 2024

Update on IRS Operations and Foreign Information Reporting

Network of Allied Professionals Inc., Seasons 52, November 2, 2023

New York State Society of CPAs Southern Tier Chapter

Binghamton, NY, October 31, 2023

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Southern Tier Chapter Taxation Conference

NYSSCPA - Southern Tier Chapter, Holiday Inn Binghamton Downtown, 2-8 Hawley Street, Binghamton NY 13901,  
October 26, 2023

IRS Operations and Initiatives Update

Network of Allied Professionals, November 3, 2022

Syracuse Chapter Taxation Conference

NYSSCPA, Embassy Suites – Syracuse Destiny, November 2, 2022

NYSSCPA Southern Tier Chapter Taxation Conference

NYSSCPA, Doubletree by Hilton Hotel Binghamton, October 26, 2022

Adirondack/Northeast Chapter NYSSCPA 2021 Tax Update

NYSSCPA - Adirondack/Northeast Chapter Conference, December 7, 2021

IRS Foreign Information Reporting and IRS Controversy Matters

Network of Allied Professionals Inc. (“NAPI”), October 7, 2021

2021 Hodgson Russ Summer Tax Series

CCH CPELink, July 14, 2021

### **Professional Affiliations**

- Canadian Tax Foundation
- Ontario Bar Association

### **Community & Pro Bono**

- Secretary, Board of Directors: Kevin Guest House and Co-Chair, Blues & Brew fundraising event
- Mentor: University at Buffalo School of Law, 1L Mentoring Program
- Judge: Albert R. Mugel National Tax Moot Court Competition