

Associate**Offices:** Greenwich CT • New Haven**Tel:** +1 203 974 0313**Fax:** +1 203 285 1613**Email:** william.kambas@withers.us.com**Education:** Skidmore College, B.A. • University of Connecticut School of Business, M.B.A. • University of Connecticut School of Law, J.D. • University of Connecticut School of Law, Certificate in Tax**Admitted:** State of CT, 2003 • State of NY, 2004**Year joined:** 2006**Overview**

Bill provides tax planning advice relating to multi-national and multi-state residency, business, and investment activities, with a particular emphasis on tax structuring and choice of business entity for US and non-US business owners and investors. This includes planning for inbound and outbound business transactions, cross-border investments, US tax treaty analysis, and the US income and estate tax consequences associated with the ownership of US real estate by non-US persons. It also includes assisting clients with responding to inquiries from US federal and state tax authorities. An integral part of Bill's practice involves working with families and/or their family offices to assist with the formation, management, and periodic evaluation of multi-national, multi-generational centralized control and management structures.

Bill is involved with Withers Bergman's Family Office special interest group and International Corporate Tax Group. He is admitted to practice before the United States Tax Court.

Publications and speaking engagements

- Presenter, "US Tax Aspects of International Real Estate Financing," New York City Finance Expo 2012, March 2012.
- Co-Presenter, "New Frontiers in Estate Planning: Changing Laws and the Modern Family," The Woman's Club of Greenwich, January 2012.
- Panelist, "Families, Family Offices and Real Estate," New York Real Estate Expo, November 2011.
- Co-author of "Cross-Border Business Should Benefit From Malta's User Friendly Tax System and US-Malta Income Tax Treaty," Withers Bergman LLP Briefing Notes, August 2011.
- Panelist, "Moving Across the Pond: Legal Considerations for Expanding to New York," London to NYC Forum sponsored by New York City Economic Development Corporation, December 2010.
- Co-Presenter, "Foreign Investment in US Real Estate: Challenges and Opportunities," New York Real Estate Expo, November 2010.
- Panelist, Themes in Taxation during the Election Season, Exit Planning Exchange (XPX Connecticut) and The Association for Corporate Growth (ACG) Joint Event, Hartford, Connecticut, October 2010.
- Co-author of "Small Business Jobs Act of 2010," Withers Bergman LLP Briefing Notes, October 2010.
- Co-author of "Taking Effect 2010: The Evolving Landscape of US Income Tax Treaties," Withers Bergman LLP Briefing Notes, September 2010.
- Co-Author of "Cross Border Philanthropy: Why is Doing the Right Thing Never Easy?," STEP U.S.A. Issue 10, November 2009.
- Co-author of "Update on the 2009 U.S.-France Protocol: Potential Significant Changes in the U.S.-France Income Tax Treaty," Withers Bergman LLP Briefing Notes, October 2009.
- Co-author of "Ratification by the Italian Parliament of the 1999 U.S.- Italy Income Tax Treaty Paves the Way for Entry into Force," Withers Bergman LLP Briefing Notes, July 2009.
- Co-Author of "Giving to Greece: The Challenge of Cross-Border Philanthropy," Odyssey, May/June 2009.
- Presenter, Taxation of US Corporations with Foreign Income, and Taxation of Foreign Corporations doing business in the U.S., National Business Institute (NBI), New Haven, Connecticut, June 2007.
- Author of Corporate "Income Tax Nexus What Constitutes Doing Business in Connecticut?" Lexis CT Tax P.I. 2,978 (2007).
- Author of "Tax Consequences of Post-Merger Net Operating Losses," Lexis CT Tax P.I. 2,385 (2007).
- Author of "Taxation of Income from the Cancellation of Debt," Lexis CT Tax P.I. 2,384 (2007).
- Author of "Connecticut Restrictions on the Deductibility of Interest Expenses," Lexis CT Tax P.I. 2,383 (2007).

- Author of "Connecticut Dividends Received Deduction," Lexis CT Tax P.I. 2,845 (2007).
- Author of "Connecticut Restrictions on the Deductibility of Royalty and Intangible Expenses," Lexis CT Tax P.I. 2,382 (2007).
- Author of "Tax Credit for Financial Institutions," Lexis CT Tax P.I. 2,846 (2007).
- Author of "Tax Reform and Modernization," 108 Tax Notes 1447 (2005).
- Author of "Uncle Sam Sneaks a Peak Data Mining in Tax Compliance," 26 Nat'l. L. J. 42 (2004).
- Author of "The Development of the U.S. Banking System From Colonial Convenience to National Necessity," 28 RUTGERS L. REC. 4 (2004).
- Author of "The EU Safe Harbor Principles Offer Comprehensive Privacy Protection," 9 ILSA J. INT'L. & COMP. L. 149 (2003).
- Author of "Protecting Debtor's Subsidiaries Extending the Automatic Stay of 11 U.S.C. 362 To Foreign Subsidiaries," 17 CONN. J. INT'L. LAW 127 (2002).

Memberships

- American Bar Association
- Connecticut Bar Association
- New York State Bar Association
- International Fiscal Association
- Hellenic Bar Association of Connecticut (Board of Directors)
- Hellenic Lawyers Association of New York
- Hellenic-American Chamber of Commerce

On a personal note

Between work and family, Bill enjoys contemporary fine arts and ceramics as well as the art and archaeology of Minoan Crete and Ancient Greece.