

Adviser Profile



Name: Jonathan Blaine
Position: Tax Director
Location: Bangkok, Thailand
Experience: 13 years
Nationality: United States

Curriculum Vitae

Key Qualifications:

Jonathan has over 15 years of experience in the Asia-Pacific, specializing in cross-border corporate and personal investment and tax planning with a particular focus on US, Thailand and Japanese investment. He typically advises international businesses, high net worth individuals, trustees, insurers and other financial institutions. Jonathan has supported numerous individual clients with US tax amnesty and Streamline filings and is a recognized expert in Foreign Account Tax Compliance Act (FATCA), while also providing several well-known multinational corporate clients with international investment planning and structuring. He is a licensed California attorney and has been a licensed USCPA (Hawaii) for almost 20 years.

Membership in Professional Societies:

Licensed Attorney: Admitted to Practice California USA
Certified Public Accountant (CPA) - Hawaii
Member - Chartered Instituted for Securities and Investment (MSCI)
Passed CFA - Level I Exam
Member of American Bar Association (ABA)
Member AICPA
Member CFA Societies Thailand and Singapore
Member Australia, Singapore and Thailand Institutes of Company Directors

Education:

- Currently Enrolled – Doctorate of Juridical Science, Australian National University, Australia
- 2000 – Juris Doctorate (Cum Laude), Seton Hall Law School, New Jersey
- 1999 – Law Student Semester, Temple University of Japan, Japan
- 1994 – Masters of Business Administration, Chaminade University, Hawaii
- 1994 – Kent State University, Bachelor of Arts (International Relations), Ohio

Employment Record:

- **DFDL**, Bangkok, Thailand (December 2016 – present)
Tax Director
- **Chulalongkorn University**, Bangkok, Thailand (June 2011 – present)
Guest Lecturer in Law for LL.M – International Business Law

Excellence · Creativity · Trust
Since 1994

9th Floor, The Dusit Thani Building
946 Rama IV Road, Silom,
BANGKOK, 10500 Thailand

t: +66 6236 3282
f: +66 6236 3290
e: thailand@dfd.com

- **Withers LLP, Singapore** (March 2016 – October 2016)
Special Counsel in Wealth Planning and Tax
- **Baker & McKenzie, Bangkok, Thailand** (March 2014 – February 2016)
Senior Associate and Legal Counsel in Financial Services, International Tax and North American Tax Practice Groups
- **KPMG Phoomchai Tax Ltd., Bangkok, Thailand** (January 2012 – February 2014)
Executive Director (International Tax Group)
- **Webster University, Bangkok, Thailand** (October 2010 – December 2011)
Full-time Lecturer in Finance
- **Shinnihon Ernst & Young LLP, Tokyo, Japan** (August 2008 – July 2010)
Executive Director – Capital Markets Tax Group
 - Head of the Banking and Capital Markets Tax Group in Japan.
 - Responsible for a US\$5 Million cross-service line book of business including all tax services provided to international banking clients.
 - Responsible for coordinating with NY and UK offices for global services provided to all Financial Services clients globally.
 - Worked with Japan based services delivery teams on Japanese FS client outbound/US inbound tax structuring and planning.
 - Attended international conferences as the Japan Capital Markets Representative.
- **Temple Law School, Tokyo, Japan** (January 2006 – May 2010)
Adjunct Professor of Law
- **Lehman Brothers Japan Inc., Tokyo, Japan** (March 2005 – July 2008)
Executive Director – Capital Markets Tax Group
 - Head of US taxation in Asia.
 - Responsible for all Asia Pacific Corporate structuring.
 - Asia-Pacific Head of APB23 Asia Project including both project formulation and execution.
 - The APB23 project resulted in a FS tax expense saving of \$90 million in the year of implementation.
 - Worked daily with New York and London teams to cover deal issues and global corporate structuring.
 - Advised daily on tax implications of new products and deals, attended new products meetings and worked with deal teams on resolving tax issues related thereto.
 - Work on global roll-out and implementation of FIN 48 reporting.
 - Ensured all US compliance reporting for Asia and worked with NY team to ensure timely reporting of tax attributes to NY.
 - Worked regionally with deal teams and internal corporate teams to optimize US tax structuring and FTC utilization.
- **Ernst & Young LLP, Montreal, Canada** (September 2003 – March 2005)
Manager – US Tax Consulting Group
 - Manager for US Tax Consulting Group in Montreal.
 - Responsible for advising on US outbound/Canada inbound investment and corporate structuring to optimize US tax.
 - Responsible for advising on Canadian outbound/US inbound tax implications and US tax minimization planning, including P/E.
 - Provided US tax accrual review services for audit clients.

Languages:

	Speaking	Reading	Writing
English	Excellent	Excellent	Excellent

BANGLADESH Dhaka bangladesh@dfd.com	INDONESIA* Jakarta indonesia@dfd.com	MYANMAR Naypyidaw Yangon myanmar@dfd.com	PHILIPPINES* Manila info@ocampusurvalvo.com	THAILAND Bangkok Samui thailand@dfd.com	VIETNAM Hanoi hanoi@dfd.com
CAMBODIA* Phnom Penh cambodia@dfd.com	LAO PDR Vientiane laos@dfd.com		SINGAPORE singapore@dfd.com	Phuket phuket@dfd.com	Ho Chi Minh City hcmc@dfd.com