



VIACHESLAV KUTUZOV

ATTORNEY & COUNSELOR-AT-LAW

TAX LAW • BANKING & AML/CFT • CORPORATE LAW • TRANSACTIONAL LAW

KUTUZOV & ASSOCIATES, P.C. (VIACHESLAV KUTUZOV LLC)

Managing Partner, August 2017 – Present,
New York City, NY, USA

CONTACT

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in [viacheslavkutuzov](#)

LICENSES

Attorney-at-Law, NY 2025

IRS Enrolled Agent, USA 2021

Foreign Legal Consultant, NY 2018

Notary Public, NY 2016

WORK AUTHORIZATION

United States: Citizenship

Russian Federation: Citizenship

EDUCATION

New York Law School

Manhattan, New York, USA

LL.M. in Taxation, Aug. 2021 – Dec. 2022

HSE University, School of Law

Moscow, Russian Federation

J.D., Sept. 2006 – Jun. 2011

I am a New York Attorney & Counselor-at-Law specializing in U.S. and international taxation, complex cross-border transactions, corporate law, and financial regulatory compliance. My practice encompasses Subchapter N planning, IRS audit representation, M&A, corporate governance, and complex commercial contracting. Additionally, I advise clients on U.S. Sanctions (OFAC), BSA/AML/CFT compliance, and regulatory enforcement defense.

TAX PLANNING & STRUCTURING

Experienced tax, specializing in U.S. and international tax, with expert focus of Subchapter N, including counsel strategic planning, audit representation, and legal interpretation. Expertise encompasses income tax treaties, global supply chain optimization, multinational structuring, cross-border transactions, complex tax modeling, and tax opinions/memos.

U.S. DOMESTIC & INTERNATIONAL TAX COMPLIANCE

- U.S. federal income & gift tax returns & audit (1040, 1041, 1065, 1120, other);
- Assets disclosure filings & audit: Form 5471 (Information Return of U.S. Persons With Respect to Certain Foreign Corporations), Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business, Form 8858 (Information Return of U.S. Persons With Respect to Foreign Disregarded Entities and Foreign Branches);
- Foreign tax management: Form 1116/1118 (Foreign Tax Credit);
- Subchapter N filings: Form 8992 (NCTI/GILTI), Form 8993 (FDDEI), Form 8975 (Country-by-Country Reporting);
- Debt structuring & filings: Form 8990 (Limitation on Business Interest Expense Under Section 163(j));
- FBAR & FATCA analytics & filings.

BAR ASSOCIATIONS MEMBERSHIP

American Bar Association
New York State Bar Association
New York City Bar Association

NON-FOR-PROFIT & CHARITY

KUTUZOV FOUNDATION, New York, USA
Trustee, May 2021 – Present

SOFTWARE SKILLS

Westlaw, LexisNexis, HeinOnline,
Bloomberg Law, Bloomberg Tax Research
Checkpoint Edge
Intuit Lacerte and ProSeries
Microsoft Office

COMMERCIAL LAW PRACTICE

Experienced commercial law counsel specializing in drafting, negotiating, and advising on commercial agreements in the areas of lending/financing, IT, construction & services. The practice centers on secured transactions and negotiable instruments, with a focus on creating enforceable obligations and mitigating risk for clients.

CORPORATE LAW & PROCEDURES

Experienced corporate law counsel with a focus on advising clients on the formation, management, and dissolution of business entities. The practice includes providing legal support for meetings of shareholders and the drafting and expertise of shareholder agreements, with a specific focus on protecting shareholder rights. I also provide comprehensive legal support for mergers and acquisitions, joint ventures, and corporate reorganizations, and offer strategic counsel on corporate governance and cross-border transactions to mitigate risk and ensure legal compliance.

BANK SECRECY ACT (BSA) & ANTI-MONEY LAUNDERING (AML) COMPLIANCE

Expert in the U.S. BSA/AML compliance possesses in-depth knowledge of the Bank Secrecy Act, anti-money laundering laws, and OCC regulations, with experience of advising clients on complex regulatory issues. Adept at drafting legal documents, including correspondence with financial institutions, comprehensive legal memoranda, and complaints to regulatory bodies. Skilled in conducting financial due diligence, assessing and mitigating BSA/AML risks, and providing strategic counsel to clients navigating regulatory challenges.

U.S. SANCTIONS COMPLIANCE & ENFORCEMENT

Specialized counsel on U.S. sanctions, with expert focus on the U.S. regulatory framework, including the International Emergency Economic Powers Act (IEEPA), CAATSA, and the Ukraine-/Russia-Related Sanctions Regulations (31 C.F.R. Part 589). Provides comprehensive legal support for both individuals and companies, including due diligence and counterparty screening (SDN List, 50% Rule), OFAC licensing (General and Specific License requests), compliance program development, enforcement defense, and strategic counsel on delisting and remediation processes. Expertise covers asset blocking, sectoral restrictions, and navigating the broad jurisdiction of U.S. sanctions and mitigating the risk of severe civil and criminal penalties.

More about me at www.kutuzov.esq