



# Josh Maxwell

MANAGING PARTNER | JOSH@HONEMAXWELL.COM

## Hone Maxwell LLP Managing Partner Josh Maxwell brings a unique blend of finance and law to his practice as a tax attorney, focusing on international tax law and controversy.

An attorney and CPA with an extensive accounting and finance background, Josh helps clients navigate the underlying issues and transactions related to tax plans and has a winning record representing taxpayers before taxing authorities.

Josh prioritizes traveling abroad to form strong relationships with his foreign clients and a deep understanding of the business and societal cultures in which they operate. Under his leadership, HMLLP grew into a firm of experienced, successful attorneys and professional staff members who are almost all bilingual in Spanish or Mandarin.

Josh handles international tax and federal, state and local tax issues, particularly civil and criminal tax controversy defense. He advises clients on a wide variety of international tax issues including the Offshore Voluntary Disclosure Program (OVDP), the Foreign Account Tax Compliance Act (FATCA), treaties and IRS informational reporting. Josh coordinates and defends clients during audits by the IRS and California taxing authorities, including the Franchise Tax Board (FTB), the Board of Equalization (BOE) and Employment Development Department (EDD). Additionally, Josh works with clients on collection issues with the same agencies, including installment agreements, offers in compromise and issues surrounding liens, levies and wage garnishments.

In recent years, Josh has become well versed in handling the business and tax needs of U.S. companies expanding operations into Mexico, especially maquiladoras, and in Asia. In both these places, relationships

and cultural understanding are imperative in business, and this only comes from travel and experience – which is why he frequently travels abroad, cultivating strong relationships with clients and professional partners.

A prolific writer and sought-after speaker on tax law updates, Josh is an active member of many foreign and domestic business, finance and tax professional groups. In addition, he was recently invited to join the University of California, Irvine's Division of Continuing Education Customer Experience Board, where he uses his client-first philosophy to help business leaders improve their customer service.

A New York native, Josh earned bachelor's degrees in Accounting and Finance from Syracuse University before graduating from Arizona State University with a master's degree in Tax. While attending ASU, he worked at a large CPA firm. After graduating, Josh worked in CBIZ's Federal Tax group, performing compliance and consulting for multiple types of entities, and was accredited as a California Certified Public Accountant. Josh left CBIZ to earn his law degree and master's degree in taxation

from the University of San Diego School of Law, where he then returned as an adjunct professor.

After law school, Josh returned to public accounting at KPMG's International Corporate Services group. He was responsible for a broad range of U.S. multinational and foreign-owned clients doing business as single entities or in complex ownership structures. He advised these clients on IRS compliance, foreign compliance and a wide range of complex international tax matters relating to businesses. Josh also served in KPMG's Federal Tax group advising on transactions and providing tax due diligence, tax compliance and regulatory assistance, and tax structuring advice.

Josh's unique experience, including public accounting with a strong international focus, and education as both a CPA and attorney, allows him to understand the underlying issues and transactions when preparing tax plans or defending taxpayers in front of the taxing authorities.

Josh lives in San Diego with his wife, Lucy, and their two children.

### LICENSED TO PRACTICE LAW IN CALIFORNIA



#### EDUCATION

- University of San Diego School of Law, LL.M., Taxation, 2008
- University of San Diego School of Law, J.D., 2007
- Arizona State University, Master of Taxation, 2003
- Syracuse University, B.S., Finance and Professional Accounting, 2002



## Aaron Li

SENIOR ASSOCIATE ATTORNEY | [AARON@HONEMAXWELL.COM](mailto:AARON@HONEMAXWELL.COM)

Aaron Li, an associate attorney with Hone Maxwell LLP, focuses on international tax and federal, state and local tax issues, including tax planning, compliance and controversy.

Aaron advises clients on various international tax issues including Foreign Bank and Financial Accounts Reporting (FBAR) compliance, Offshore Voluntary Disclosure Program (OVDP), Foreign Account Tax Compliance Act (FATCA), treaties and IRS informational reporting, often working with high-net worth individuals and businesses. In addition, Aaron defends clients in audits with the IRS, Franchise Tax Board (FTB), State Board of Equalization (SBOE) and Employment Development Department (EDD). He assists clients in collection issues including liens, levies, installment agreements and offers in compromise. Other elements of his practice include foreign accounts, tax debt, audit examination, tax court appeals, mergers and acquisitions, penalties and small business tax.

Prior to joining HMLLP, Aaron was as an associate attorney with a tax law firm where he defended individuals and entities in tax audits and collection. He was also the primary

counsel who handled the firm's international tax cases.

Clients enjoy working with Aaron because he is highly knowledgeable about the tax law industry. Aaron finds this area of law to be dynamic and fluid area - things are always changing so he is never bored.

Aaron grew up in Southern California. He obtained his bachelor's degree in Economics from the University of California, Riverside, where he graduated with honors. Aaron also earned his law degree and master of laws in Taxation from the University of San Diego, School of Law. While in law school he worked in tax compliance, estate planning and

elder abuse litigation. He received the Outstanding Intern Award by the San Diego Elder Law and Advocacy.

Outside of his practice, Aaron is a member of the San Diego Chinese Attorneys Association, a nonprofit organization for which he previously served as president. As a member, he has held tax seminars and clinics in Mandarin Chinese to educate and help the Chinese-speaking community. He is also a member of Pan Asian Lawyers of San Diego (PALSD) and National Asian Pacific American Bar Association (NAPABA).

Aaron lives in San Diego with his wife, Angela.

### LICENSED TO PRACTICE LAW IN CALIFORNIA



University of San Diego School of Law, LL.M, Taxation, 2011  
University of San Diego School of Law, J.D., 2011  
University of California, Riverside, B.A., Economics/Law and Society, 2007



# Jared Garfield

ASSOCIATE ATTORNEY | [JARED@HONEMAXWELL.COM](mailto:jared@honemaxwell.com)

As an associate attorney in Hone Maxwell LLP's Singapore office, Jared Garfield provides U.S. international tax and business law guidance to businesses and individuals.

This includes compliance with U.S. international tax reporting requirements for U.S. citizens and green card holders, and taxpayers in Asia with assets and beneficiaries in the U.S. Additionally, Jared assists with cross-border business, assisting clients in expanding into Asia or working as a bridge and consultant for Asian investors and businesses to access the U.S. market. As a California-licensed attorney based in Asia, Jared creates the global nexus that is critical for tax and business law compliance.

While Jared was earning his law degree at the University of San Diego School of Law, he worked as a law clerk for HMLLP for nearly two years. Jared previously worked with the University of San Diego Federal Tax Clinic. There, he assisted low-income taxpayers with their federal

tax problems including collection issues, offers in compromise and federal tax appeals. Jared also worked as an intern at the Taxpayers' Rights Advocates Office in San Diego on the Tax Appeals Assistance Program. There, he conducted legal and factual research to help people with their California state tax appeals, drafted appeals briefs and client advice letters and communicated with opposing counsel to help clients resolve their cases.

While attending Brigham Young

University in Idaho, Jared worked at the Research and Business Development Center, where his research work supported businesses and nonprofits looking to fund and operate a variety of entities, ranging from a children's museum to a medical center. He also served as a teaching assistant in microeconomics.

Jared finds helping people solve their problems to be very rewarding. He brings a fresh perspective and innovative ideas to complex areas of international tax laws.

## LICENSED TO PRACTICE LAW IN CALIFORNIA



### EDUCATION

University of San Diego School of Law, LL.M., Taxation, 2023  
University of San Diego School of Law, J.D., 2023  
Brigham Young University - Idaho, B.S., Business Management  
with Finance Emphasis