



**LEOPOLDUS
LAW**

THE INTERNATIONAL ATHLETE

Cross-border NIL, tax, visas, and the two-entity model

BRANDON LEOPOLDUS, ESQ.

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**A STRUCTURE THAT
ONLY WORKS IF
NOBODY READS IT IS
NOT A STRUCTURE. IT
IS A TIME BOMB.**

BRANDON LEOPOLDUS, ESQ.

Founder, Leopoldus Law, APC. Former professional baseball umpire.

THE VISA COMES FIRST. THE ORDER IS THE STRUCTURE. THE TRUTH IS THE PROTECTION.

The most interesting NIL problems in America right now belong to athletes who are not American. Tens of thousands of international athletes play college and professional sport in the United States, and when the money arrived, they discovered that the playbook everyone else uses does not fit them. Their visa limits what they can do. Their income is taxed in two countries at once. And the domestic advice they get, form an LLC and route the money through it, can make their situation worse, not better.

This guide is about that gap. It explains why the ordinary structures fail, what the visa actually allows, how the three-layer tax picture works, and the model that solves the problem when it can be solved: a two-entity structure that holds the athlete's rights where they can legally and efficiently earn. Complexity is margin. This is the rare area where the harder the problem, the more valuable it is to get right.

The answer for a foreign athlete is never a clever fiction. It is a real structure that holds up when an immigration officer, a tax authority, and a school compliance office all look at it at once, because sooner or later, all three will.

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Current as of mid-2026. Immigration and NIL rules are changing fast; confirm before you act. This guide is educational and is not legal, tax, or immigration advice.

**THE SAME NAME.
THE SAME RULES.
NO**

**LAWFUL WAY TO
COLLECT.**

THE INTERNATIONAL ATHLETE

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Followed by scenarios, a worked example, a FAQ, a glossary, red flags, ten costly myths, and how to reach us.

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CHAPTER ONE

THE WALL, AND WHY THE DOMESTIC PLAYBOOK FAILS

Why an LLC does not fix a visa problem

THE POPULATION AND THE WALL

THE SAME NAME, THE SAME RULES, NO LAWFUL WAY TO COLLECT

International athletes make up a meaningful share of college rosters and a large share of some sports, and they arrive as some of the most marketable young athletes on their campuses. Then they hit the wall: the visa. Most international college athletes are on a student visa, and a student visa is not a work permit. Almost everything an NIL deal asks an athlete to do, film a commercial, post sponsored content, make a paid appearance, is work, and it is not within what the student visa permits.¹

The result is a strange injustice: the international athlete has the same marketable name as the teammate beside them, the same right to be paid under the new rules, and no lawful way to collect on the ordinary path. The most common thing a well-meaning advisor does here is reach for the domestic answer, and the domestic answer is a trap.

**COMPLEXITY IS MARGIN.
THE HARDER THE PROBLEM, THE
MORE VALUABLE IT IS TO GET
RIGHT.**

WHY THE DOMESTIC PLAYBOOK FAILS

THE ENTITY DOES NOT LAUNDER THE LABOR

A domestic athlete with off-field income forms an LLC and routes the money through it. It does not work the same way for a foreign athlete. An LLC owned and run by the athlete is still the athlete working, the law taxes income to the person who earned it regardless of the entity in the middle,² and it does not change the immigration analysis. If the athlete is personally performing the services, filming the ad, making the appearance, that is work, and if the athlete is a student, it is unauthorized no matter whose name is on the bank account.

The domestic LLC, dropped onto a foreign student athlete, solves nothing and can create the illusion of compliance while the real problem, unauthorized work, sits underneath it untouched. It can produce paperwork the athlete then has to sign, school attestations, tax forms, that are difficult to sign truthfully. The structure has to be different because the problem is different: the athlete is a non-citizen earner whose right to be in the country depends on staying inside the lines.

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CHAPTER TWO

THE VISA REALITY

Study, not work, and the narrow openings that exist

THE STUDENT VISA, AND THE ONE REAL OPENING

STATUS SETS THE BOUNDARY OF WHAT IS EVEN POSSIBLE

The typical international college athlete holds an F-1 student visa, which authorizes study and only narrow, pre-approved employment.¹ Active NIL work, performing services for pay while physically in the United States, generally falls outside what that status allows. An athlete who does paid NIL work in the country on a student visa risks not just the deal but the status, a catastrophic trade, which is why the visa question comes before the tax question and before the structure.

There is one narrow, legitimate opening. The rules on unauthorized work reach work performed inside the United States; work performed while physically outside the country, during a break, on a trip home, is a different question, though it brings the athlete under the labor and tax laws of that place. This is not a loophole to exploit casually. It is a real distinction to build around carefully, with counsel.



DOING WORK, VERSUS OWNING SOMETHING

Money earned by personally performing services is active income and raises the work-authorization problem. Money that flows from licensing a right the athlete owns is a different character entirely, and much of this guide is about shifting where rights live so value can flow without unauthorized work.

THE PROFESSIONAL CATEGORIES

THE VISA CATEGORY IS THE FIRST FACT YOU ESTABLISH

For athletes who are not students, the picture changes. A professional athlete of international standing may qualify for a P-1 visa, and an athlete of genuinely extraordinary ability for an O-1, and those categories authorize the athletic work and open different possibilities for related income.³ Which category fits, and what it permits, is fact-specific immigration work.

That removes the sharpest edge of the student's problem, the unauthorized-work exposure on the athletic activity, but it does not remove the tax problem, and it does not automatically authorize every kind of collateral business the athlete might want to do. The endorsement and business income still has to be characterized and structured with the same care.

**THE VISA CATEGORY DEFINES
THE ENTIRE FIELD OF PLAY.**

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CHAPTER THREE

THE TAX PICTURE: THREE LAYERS AT ONCE

Home country, the United States, the treaty, and duty days

THREE SYSTEMS, OVERLAPPING

MISS A LAYER AND YOU EITHER OVERPAY OR FALL OUT OF COMPLIANCE

Layer one, the home country. The athlete's home country generally taxes its residents on worldwide income, including money earned in the United States. That system has to be planned around, usually with counsel in the home country.

Layer two, the United States. The U.S. taxes a nonresident on U.S.-source income, with a day-counting rule, the substantial-presence test, that can quietly turn a foreign athlete into a U.S. tax resident taxed on worldwide income.⁴ U.S.-source payments are frequently subject to withholding at the source.

Layer three, the treaty. A tax treaty, where one exists, can reduce or eliminate double taxation and decide which country taxes which income, and whether a payment is a royalty or compensation for services can change the answer entirely.⁵ The treaty is where a well-built structure earns its keep.

THE PRACTICAL PLUMBING: AN ITIN

A foreign athlete without a Social Security number generally needs an Individual Taxpayer Identification Number to file, to claim treaty benefits, and often to open a bank account.⁶ Get it in place early; it quietly unblocks everything downstream.

THE JOCK TAX, FOR INTERNATIONALS

A SOLVABLE ALLOCATION PROBLEM, NOT A DISCOVERY IN APRIL

On top of the federal and treaty layers, a professional international athlete faces the same state-by-state jock tax every pro faces: states allocate a nonresident athlete's income by duty days, the days worked across the whole season, not just game days, and that method is now well established.⁷ For a foreign athlete, this stacks on top of the federal nonresident layer and the home-country layer, which is how a single season can generate a stack of returns in a dozen or more jurisdictions.

The lesson is not that it is hopeless. It is that it must be planned, not discovered in April. The athlete who builds the structure and the filing plan on the front end pays what they owe and not a dollar more. The athlete who waits pays the tax, the penalties, and the accountant's scramble.



CHAPTER FOUR

THE TWO-ENTITY MODEL & SEQUENCING

The structure that solves it, and the order it must be built in

THE TWO-ENTITY MODEL

SEPARATING OWNERSHIP OF RIGHTS FROM OPERATION OF DEALS

A home-country rights company owns the athlete's name, image, and likeness rights and is controlled by the family or another person who can lawfully operate it, with the athlete as a passive owner rather than the operator.⁸ A United States licensing arm contracts with the brands, collectives, and schools, and pays royalties up to the rights company. The value flows as licensing income from a right the athlete owns, rather than pay for services personally performed.

Done right, this gives the athlete a truthful position on a school attestation, creates a real royalty character for the income, where the treaty can do its work, and keeps the athlete out of the operator role that creates the visa problem. Done wrong, it is a fiction that collapses the first time someone reads it. The difference is entirely in whether the structure reflects reality.

**THE DIFFERENCE IS ENTIRELY IN
WHETHER
THE STRUCTURE REFLECTS REALITY.**

SEQUENCING: THE ORDER IS THE STRUCTURE

BUILD IT OUT OF ORDER AND THE EARLY STEPS POISON THE LATER ONES

- 1 Map.** Establish citizenship, visa category, home country, who can lawfully control an entity, the applicable treaty, and any deals already in motion.
- 2 Form abroad.** Create the home-country rights company, controlled by the appropriate person, before the rights are moved into it.
- 3 Assign.** Assign the athlete's NIL rights into the rights company, before the deals, not after.
- 4 Form the US arm.** Create the licensing entity that will contract with brands and schools and pay royalties home.
- 5 Paper the deals.** Only now, with the rights where they belong, run the deals through the licensing arm.

The rule that matters most is the third one, and its placement. A deal signed by the athlete personally, before the rights were assigned, is evidence that the athlete, not the entity, owns and operates the value, and that evidence does not go away because a company was formed afterward. Re-papering income after the fact is somewhere between expensive and impossible.

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CHAPTER FIVE

THREE WAYS TO PAPER THE DEAL & RESIDENCY

The comparison that makes the trade clear

THREE WAYS TO PAPER THE SAME DEAL

THEY ARE NOT EQUAL

FEATURE	PAID PERSONALLY	SINGLE US LLC	TWO-ENTITY MODEL
Visa safety	Worst: personal work in the US	No better: still the athlete working	Best: rights earned and held abroad
School attestation	Hard to sign truthfully	Still the athlete operating	Cleaner: rights holder operates
Home-country tax	Unplanned	Unplanned	Planned through the treaty
Income character	Active services	Active services	Royalty on owned rights
Best for	No one, really	Domestic athletes	International athletes with real rights

The simple options are cheap and wrong for this athlete. The two-entity model is more work and more cost, and it is the one that actually holds. This is the case where paying for complexity is not overpaying; it is buying the only version that survives scrutiny.

RESIDENCY IS A DECISION, NOT AN ACCIDENT

ONE OF THE BEST RETURNS ON EFFORT IN THIS GUIDE

Where an athlete is a tax resident is decided by facts, chiefly how many days they spend where, measured against the substantial-presence formula and any treaty tie-breakers.⁴ An athlete who drifts into U.S. tax residency without meaning to can find their entire worldwide income exposed to U.S. tax; an athlete who plans the days and the ties deliberately can often avoid that outcome entirely.

The move is to plan residency on the front end, before the big contract and before the season stacks up the days, and to do it honestly. Residency planning is not about hiding; it is about arranging real facts, where you live, where your ties are, how many days you spend, so that the treaty and the day-count produce the right result.



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CHAPTER SIX

THE ADVISOR BENCH & THE INTAKE

Who has to be in the room, and the eight questions that come first

THE ADVISOR BENCH

NO SINGLE PROFESSIONAL CAN HOLD ALL OF THIS

INTERNATIONAL TAX COUNSEL

Makes the three tax layers and the treaty fit together.

HOME-COUNTRY COUNSEL

The athlete's own country has rules no U.S. advisor should guess at.

IMMIGRATION COUNSEL

Keeps every move inside the visa, because the visa is the thing that cannot be risked.

BUSINESS MANAGER

Runs the operation once it is built.

Nobody holds all four seats, and anyone who claims to should worry you. The win is being the one who can assemble the bench and quarterback it, so the pieces agree with one another instead of contradicting.

THE INTERNATIONAL ATHLETE INTAKE

BEFORE ANYONE FORMS ANYTHING, THESE QUESTIONS COME FIRST

- 1 Citizenship and visa status: what passport, what visa, what does it permit?
- 2 Family residency and control: who can lawfully own and operate an entity, and where?
- 3 Minors: is the athlete or controlling family member a minor, and what does that change?
- 4 The treaty: does one exist, and what does it say about royalties versus services?
- 5 Existing deals: has anything already been signed or paid? The contamination question.
- 6 School attestations: what must the athlete certify, and can they certify it truthfully?
- 7 Banking and currency: is there an ITIN, a U.S. account, a plan for moving money?
- 8 Who else is advising: what has been promised, and what has to be unwound?

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CHAPTER SEVEN

WHAT'S INSIDE THE STRUCTURE & GETTING PAID

The documents that make it real, and the banking plumbing

WHAT'S ACTUALLY INSIDE THE STRUCTURE

THE PIECES ARE WHERE THE STRUCTURE HOLDS OR FAILS

THE ASSIGNMENT OF RIGHTS

Moves the NIL rights into the rights company. Has to be real, specific, and dated before the deals; its date is the fact everything else rests on.

THE RIGHTS COMPANY'S GOVERNANCE

Establishes who actually controls the home-country entity, and it has to match how the company is really run.

THE LICENSE BETWEEN THE TWO ENTITIES

Gives the income its royalty character and lets the treaty do its work. Has to be arm's-length and real, not a formality.

THE DEAL TEMPLATES

Drafted so the licensing arm, not the athlete personally, is the party doing business. Consistency reinforces the structure.

GETTING PAID: BANKING, WITHHOLDING, CURRENCY

THE PLUMBING MATTERS AS MUCH AS THE DESIGN

Start with the ITIN, obtained on the appropriate form.⁶ It takes time, so start it early, not last. Then plan for withholding: payments of U.S.-source income to a nonresident are frequently subject to withholding at the source, recoverable, if at all, only through the return and the treaty. Building the structure so the correct, treaty-adjusted rate applies from the start is far better than overpaying all year and chasing a refund across borders.

Finally, plan the currency and the accounts. Money moving between a U.S. licensing arm and a home-country rights company crosses currencies and banking systems, and each crossing has cost, timing, and reporting consequences. Decide up front where the accounts are, how the money moves, and who reconciles it.

**A STRUCTURE THAT CANNOT
RECEIVE
AND MOVE MONEY CLEANLY IS NOT
FINISHED.**

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CHAPTER EIGHT

SPORT BY SPORT, THE SCHOOL'S VIEW & THE FIRST 90 DAYS

Where the risk is sharpest, and what real planning looks like

HOW THE ISSUES DIFFER BY SPORT

THE RIGHT STRUCTURE FOLLOWS THE FACTS OF THE SPORT TOO

REVENUE SPORTS

Football and basketball: NIL money is largest, deals come fastest, so contamination risk is highest. Map and assign rights early, before the athlete knows how valuable they are about to become.

OLYMPIC & INDIVIDUAL SPORTS

Tennis, golf, swimming, track: athletes turn pro younger and cross borders more. Tax and treaty analysis dominates, and amateur-versus-pro status can itself have visa and eligibility consequences.

SOCCER & THE GLOBAL PIPELINE

The athlete may already have a professional history abroad and rights assigned in another country before they arrived. Untangling what already exists is often the first job.

The takeaway is not to memorize a sport-by-sport chart. It is to recognize which risk is sharpest, contamination, tax, or a tangle of prior foreign commitments, and to build accordingly.

THE SCHOOL'S PERSPECTIVE

ITS INTERESTS ARE CLOSE TO THE ATHLETE'S, BUT NOT IDENTICAL

The college NIL landscape is still settling, from the House settlement that reshaped how schools may pay and support athletes to state statutes confirming the athlete's right to NIL compensation and representation.⁹ The school's compliance office has to certify things about NIL activity, and it does not want to sign something it believes false, or look the other way at a structure disguising unauthorized work or pay-for-play.

The compliance office is not the athlete's advocate; it is protecting the institution, and a structure that puts the school in an uncomfortable position will draw scrutiny rather than deflect it. This is exactly why the two-entity model is built to produce a truthful attestation, with the rights holder operating the business rather than the athlete.

**A STRUCTURE THE SCHOOL CAN
LIVE WITH
IS A STRUCTURE THAT SURVIVES.**

WHAT THE FIRST NINETY DAYS LOOK LIKE

REAL PLANNING HAS A RHYTHM

WEEKS 1–2: MAP AND FREEZE

Establish citizenship, visa, home country, treaty, and family control; find out what has already been signed or promised. Sign nothing until the map is complete.

WEEKS 3–6: BUILD IN ORDER

Form the rights company, assign the rights, form the US licensing arm, and draft the license so the income carries its royalty character. Start the ITIN in parallel.

WEEKS 6–12: PAPER AND OPERATE

Deals get done through the licensing arm on consistent templates. Banking, currency, and withholding get settled at the treaty-adjusted rate.

The order never changes: map, build, then paper. An advisor who wants to reverse it, paper first and build around it later, is telling you something important about how the rest will go.

A WORKED EXAMPLE

SAME ATHLETE, SAME BRANDS, SAME DOLLARS OFFERED

The wrong way. A student-visa athlete signs deals personally and does the shoots himself on campus. The paid work is likely unauthorized under his visa, the income is taxed as a nonresident with amounts withheld, and his home country taxes it again with no treaty planning. He keeps a minority of the money and risks his ability to stay and play.

The right way. His rights are assigned into a home-country rights company controlled by a parent before any deal, and a U.S. licensing arm contracts with brands. Royalties flow up; the treaty softens the double tax; his own activity stays inside his visa. He signs his school attestation truthfully and keeps far more of the money.

WHY THE SAME DOLLAR IS TAXED SO DIFFERENTLY

Paid personally, the payment is compensation for services, sourced to where the work happened, and taxed at home with little the treaty can do. Paid to the licensing arm for a license of owned rights, it is a royalty, and royalties are exactly the category most treaties address at a reduced rate. The dollar did not change. Its legal character did, and character is what the tax system prices.

SCENARIOS FROM THE FIELD

THE LINEMAN WHO KEPT TWENTY PERCENT

A recruited lineman nearly signed NIL deals personally through a quickly formed LLC. Rebuilt as a two-entity structure, with rights assigned before any deal, he kept dramatically more and did paid work in a way that respected his visa.

THE DEAL THAT CAME FIRST

A talented athlete signed a modest collective deal personally before anyone had mapped his situation. When advisors later tried to build the rights company, that first deal proved he had personally owned and operated the value, and it complicated everything after.

THE TRANSFER WHO BROUGHT A CONTRACT WITH HIM

A soccer player had already signed, back home, an image-rights arrangement with an overseas agent years earlier, which claimed a piece of the rights a new U.S. deal depended on. The first job was untangling what already existed, not building anything.

MORE SCENARIOS FROM THE FIELD

THE VOLLEYBALL PLAYER AND THE SUMMER AT HOME

A European volleyball player was warned off performing brand work in the U.S. on her student visa. Her paid content was produced while home for the summer, where the work was lawful, with her rights held through a properly built structure.

THE ADVISOR WHO ASSEMBLED THE BENCH

An agent with a talented international client knew what he did not know. He assembled U.S. tax, home-country, and immigration counsel, and quarterbacked them, becoming the most valuable person in the room precisely because he made the specialists agree.

FREQUENTLY ASKED QUESTIONS

CAN AN INTERNATIONAL STUDENT JUST DO NIL DEALS LIKE EVERYONE ELSE?

Generally not the same way, if the work is performed in the U.S. on a student visa. That's usually unauthorized. Get immigration counsel before anything is signed.

DOES FORMING A US LLC FIX THE PROBLEM?

No. If the athlete personally performs the services, an LLC does not change the immigration or income analysis.

SO IS THE TWO-ENTITY MODEL A LOOPHOLE?

No, and treating it like one is how it fails. It works only when it reflects reality: real assignment, real control, real deals through the licensing arm.

THE ATHLETE ALREADY SIGNED A DEAL. IS IT TOO LATE?

Not necessarily for the future, but the early deal may not be cleanly undoable. Map the situation first to find what already exists.

WHY DOES THIS COST MORE THAN A DOMESTIC ATHLETE'S SETUP?

Because it touches three legal systems at once. That difficulty is also the value: it protects far more than it costs.

CAN THE ATHLETE JUST DO THE NIL WORK OVER THE SUMMER BACK HOME?

Sometimes, and it's a real opening, but only if genuinely done abroad and it fits the athlete's status and home-country rules.

MORE FREQUENTLY ASKED QUESTIONS

WHAT HAPPENS WHEN THE ATHLETE TURNS PRO OR CHANGES VISAS?

The structure should be revisited immediately. What fit an F-1 student is not automatically right for a P-1 or O-1 professional.

DOES THE ATHLETE'S HOME COUNTRY MATTER THAT MUCH?

Enormously. Whether a treaty exists and how the home country taxes worldwide income can change the entire plan.

WHO SHOULD HOLD AND CONTROL THE RIGHTS COMPANY?

Usually a parent or family member who may lawfully own and operate it, with the athlete passive. It has to be real control, not a name on a document.

WHAT IF THE HOME COUNTRY HAS NO TAX TREATY WITH THE US?

Planning is harder and double-tax risk higher, but foreign tax credits and careful characterization still matter.

CAN THE ATHLETE'S US SCHOOL HANDLE THE NIL SIDE FOR THEM?

No. The school and its collective are counterparties and compliance gatekeepers, not the athlete's advisors.

A GLOSSARY

Substantial-presence test. A day-counting formula that can make a foreign athlete a U.S. tax resident, taxed on worldwide income.

Nonresident alien (tax). A foreign person taxed by the United States on U.S.-source income rather than worldwide income.

Tax treaty. An agreement between two countries that allocates taxing rights and can reduce double taxation.

Royalty vs. services income. Income from licensing an owned right versus personally performing work; the character changes the tax and visa analysis.

ITIN. An Individual Taxpayer Identification Number, used to file and claim treaty benefits without a Social Security number.

F-1. The common academic student visa; authorizes study and only narrow, approved employment.

O-1 / P-1. Visa categories for a person of extraordinary ability and an internationally recognized athlete, respectively.

Rights company. The home-country entity that owns the athlete's NIL rights, controlled by someone who may lawfully operate it.

Licensing arm. The U.S. entity that contracts with brands and schools and pays royalties to the rights company.

Contamination. A deal signed before the rights were assigned, which undercuts the structure and is hard to undo.

Withholding. Tax held back from a payment at the source, sometimes recoverable only through the return and the treaty.

Assignment of rights. The dated document that moves the athlete's NIL rights into the rights company.

Duty days. The days worked across a season, used to allocate a pro athlete's income among states.

Worldwide income. All of a person's income everywhere; what a country taxes its residents on.

Attestation. A certification a school requires about NIL activity; the two-entity model lets it be signed truthfully.

RED FLAGS FOR AN INTERNATIONAL ATHLETE

If any of these is true, stop and get the right counsel before another step.

- 1** The athlete is told to sign NIL deals "just like everyone else" while on a student visa.
- 2** A domestic advisor formed a U.S. LLC as the whole solution and considers the problem solved.
- 3** The athlete is doing paid shoots, posts, or appearances in the U.S. on a student visa.
- 4** A deal has already been signed or paid before any rights were assigned or structure built.
- 5** The proposed structure only works if a school, tax authority, or immigration officer doesn't look closely.
- 6** No one has checked whether a tax treaty exists, or what it says about royalties versus services.
- 7** Nobody is counting the athlete's days in the country against the residency test.
- 8** There is no ITIN, no plan for withholding, and no plan for moving money across currencies.
- 9** The person who would control the rights company does not understand or exercise that control.
- 10** No home-country or immigration counsel is involved, only U.S. advisors guessing at foreign rules.

THE COST OF GETTING IT WRONG

THE DOWNSIDE IS NOT SYMMETRICAL WITH THE UPSIDE

IMMIGRATION STATUS

Unauthorized work can jeopardize the visa that lets the athlete stay, study, and play. The catastrophic risk, and it does not come back the way a tax bill does.

TAX IN TWO SYSTEMS

Getting the tax wrong can mean penalties and interest in the U.S. and the home country at once.

ELIGIBILITY

A deal that runs afoul of school or association rules can cost playing time or eligibility, the very thing the athlete came to protect.

REPUTATION AND THE FUTURE

A public problem attaches to the athlete's name and follows them into every future deal, draft evaluation, and background check.

Weigh that against the cost of doing it right, and the math is not close. The structure is more expensive than a domestic athlete's, and it is cheap next to what the alternative risks.

TEN MYTHS THAT COST STATUS AND MONEY

EVERY ONE HAS HURT A REAL ATHLETE

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1. **"NIL is the same for everyone now."** It is not. A student-visa athlete usually cannot perform paid work in the U.S. without jeopardizing status.

 2. **"Just form an LLC and you are covered."** An entity does not authorize work the visa forbids, and does not change who is really performing the services.

 3. **"If the money is small, the rules don't apply."** The immigration analysis does not turn on deal size.

 4. **"We can fix it after he signs."** A deal signed before the rights were assigned is contamination that often cannot be cleanly undone.

 5. **"His agent back home already handles all this."** A foreign agent rarely knows U.S. immigration and tax law.

 6. **"A treaty means he will not be taxed twice."** A treaty allocates and can reduce, but does not erase, and only helps if the income is characterized to fall within it.

 7. **"He can just do the deals over the summer."** Only if the work is genuinely done abroad and fits his status and home-country rules.

 8. **"The school will tell us if something is wrong."** The compliance office protects the institution, not the athlete.

 9. **"Residency just happens; there is nothing to plan."** Residency is a day count you can influence. Drift into it by accident and worldwide income can come into the U.S. net.

 10. **"This is too expensive to bother with."** It costs more than a domestic setup and far less than a lost visa or a double-tax bill.
-

If you hear one of these stated as fact, treat it as a signal to slow down.

WHAT TO DO NEXT

If you are, or you advise, an international athlete with real marketable value, here is the order.

- 1** Establish status first. Nail down citizenship and visa category, and get immigration counsel before any deal.
- 2** Run the intake, especially the contamination question: what has already been signed?
- 3** Map the three tax layers and the treaty with international tax counsel, and get the ITIN in motion.
- 4** If the facts support it, build the two-entity model in order: form abroad, assign, form the US arm, then paper deals.
- 5** Plan residency deliberately, before the season stacks up the days.
- 6** Assemble the bench, immigration, international tax, home-country counsel, business manager, and quarterback it.
- 7** Confirm everything current, because immigration and NIL rules here are moving quickly.
- 8** Revisit the whole structure at every status change: a new visa, turning professional, a draft, a transfer.

The visa comes first. The order is the structure. The truth is the protection. Build it that way, or send it to someone who will.

A portrait of Brandon Leopoldus, Esq., a man with short brown hair and a slight smile, wearing a dark blue button-down shirt. He is positioned in front of a blurred background that appears to be a computer monitor displaying a website with blue and white text.

— ABOUT THE AUTHOR

BRANDON LEOPOLDUS, ESQ.

Founder, Leopoldus Law, APC

Brandon Leopoldus umpired in professional baseball before he ever practiced law. Five leagues. Seven playoff series. Two All-Star games. One championship series. One infamous appearance on SportsCenter. That path, through the minor leagues and an Olympic family, is the lens he brings to every matter at Leopoldus Law, APC.

Leopoldus Law is a sports and entertainment boutique in Culver City, California. Brandon structures cross-border NIL and representation for international athletes, coordinating U.S. counsel with home-country and immigration advisors, and building the entities and tax positions that let a foreign athlete earn without risking their status. He sits on the board of the Sports Lawyers Association and teaches Sports Law at Loyola Law School.

The firm works with athletes, entertainers, and the people who advise them. Sports clients only. No exceptions.

ENDNOTES & DISCLOSURES

A NOTE ON HOW TO USE THIS GUIDE

This guide is educational and current as of mid-2026. Immigration policy, tax-treaty application, and NIL rules for international athletes are complex and changing, and specifics stated here may have changed or may not fit a particular athlete's facts. It is not legal, tax, or immigration advice, and reading it does not make Leopoldus Law your lawyer. Confirm the current rules and work with U.S., home-country, and immigration counsel before you act.

ENDNOTES

1. 8 U.S.C. § 1101(a)(15)(F) (F-1 academic student status); 8 C.F.R. § 214.2(f) (F-1 employment is limited to narrow, authorized categories such as curricular and optional practical training). Immigration policy in this area is changing; confirm current rules and obtain immigration counsel.
2. *Lucas v. Earl*, 281 U.S. 111, 114-15 (1930) (income is taxed to the person who earns it; changing the entity that receives it does not change who earned it).
3. 8 U.S.C. § 1101(a)(15)(P)(i) (P-1 status for an internationally recognized athlete); id. § 1101(a)(15)(O)(i) (O-1 status for a person of extraordinary ability). Eligibility and process are fact-specific; confirm with immigration counsel.
4. I.R.C. §§ 871-872 (taxation of nonresident aliens on U.S.-source income); id. § 7701(b)(3) (the substantial-presence test, a day-counting formula that can make a foreign athlete a U.S. tax resident).
5. I.R.C. § 894 (the effect of tax treaties on income); the specific relief depends on the treaty between the United States and the athlete's home country.
6. I.R.C. § 6109 (taxpayer identification numbers); a foreign athlete without a Social Security number generally obtains an Individual Taxpayer Identification Number (ITIN) on Form W-7.
7. *Hillenmeyer v. Cleveland Bd. of Review*, 144 Ohio St. 3d 165, 2015-Ohio-1623, 41 N.E.3d 1164, ¶¶ 5, 46 (nonresident athlete income is allocated by duty days; a games-played method violated due process); *Newman v. Franchise Tax Bd.*, 208 Cal. App. 3d 972, 976-80 (1989) (California duty-days allocation).
8. Cal. Civ. Code § 3344 (statutory right of publicity; the name, image, and likeness rights that a rights-holding entity licenses).
9. *In re College Athlete NIL Litigation (House v. NCAA)*, No. 4:20-cv-03919-CW (N.D. Cal. final approval June 6, 2025); Cal. Educ. Code § 67456 (a college athlete's right to NIL compensation and representation). NIL implementation continues to evolve; confirm current terms.

DISCLOSURES

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