

NAMWOLF | TRANSACTIONAL PRACTICE AREA COMMITTEE

TAX SUBCOMMITTEE

The **Tax Subcommittee** of the Transactional Practice Area Committee is comprised of seasoned and experienced tax attorneys whose broad range of experience spans from providing tax advice on M&A transactions, advising on tax aspects of cross-border transactions to representing clients in federal courts on tax related disputes. The Tax Subcommittee is a resource for the Transactional Practice Area Committee's other Subcommittees as they can draw on our members to provide them with tax guidance on specific matters. The Tax Subcommittee seeks to leverage the collective experience of its members to promote information exchange and professional development among NAMWOLF member firms, corporate partners and in-house counsels.

Specific Areas of Expertise

- GILTI and FDII
- Income Tax Compliance and Planning for IRA's and 401(k)'s
- Tax Considerations in Cross Border Loans and ISDA Transactions
- Tax Considerations in M&A Transactions
- Foreign Investment in US Real Estate
- Pre-immigration Tax Planning
- Foreign Investments In US Tax Structuring
- Cross-border Tax Planning
- Structuring of Financing and Investment SPVs
- Phantom Income Avoidance
- State and Local Tax Matters
- Tax Exempt Organizations
- Business Tax Compliance
- Tax Controversies
- Partnership Taxation
- Choice of Entity Considerations
- Tax Structuring Considerations for Alternative Investment Vehicles

Tax Subcommittee Co-Chairs



Robert J. Kiggins
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Jae W. Lee
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Tax Subcommittee Member Firms

BurgherGray LLP

burghergray.com

Office Locations | New York, NY | Washington, D.C. | Chicago, IL | Miami, FL

Firm Contact | Augusto Egoavil | aegoavil@burghergray.com

BRIEF DESCRIPTION OF EXPERIENCE

Augusto Egoavil is a corporate finance transactional attorney specializing in international taxation, both outbound and inbound. He graduated from the Universidad Catolica Andres Bello in Caracas, Venezuela and received an LL.M. from Cornell Law School. He also holds a M.R.P. from Cornell University. Mr. Egoavil advises corporate clients on cross-border transactions and high net worth individuals, non-resident aliens or individuals treated as U.S. persons, to organize their assets in a tax and legal efficient manner for purposes of creditor protection and taxes. He also provides tax advice on securitization schemes and structuring of derivatives and investment vehicles.

Culhane Meadows PLLC

culhanemeadows.com

Office Locations | Atlanta, GA | Austin, TX | Boston, MA | Chicago, IL | Dallas, TX
Houston, TX | New York, NY | Philadelphia, PA | Washington, D.C.

Firm Contact | Robert J. Kiggins | rkiggins@cm.law **CO-CHAIR**

BRIEF DESCRIPTION OF EXPERIENCE

Robert J. Kiggins is a tax and transactional lawyer with over 45 years of experience. With a Masters of Law in Taxation from New York University of law, and his JD degree from the Cornell Law School, he has gained extensive experience in corporate finance and tax matters involving securities broker-dealers, investment advisors, investment companies, life insurance companies, hedge funds, medical practice purchases and sales, insurance agencies and bank expansion into insurance and securities fields. Mr. Kiggins is especially familiar with the regulations and compliance imposed on securities broker-dealers, investment advisors, insurance companies and insurance agencies.

Drohan Lee LLP

dlkny.com

Office Locations | New York, NY

Firm Contact | Jae W. Lee | jlee@dlkny.com **CO-CHAIR**

BRIEF DESCRIPTION OF EXPERIENCE

Jae W. Lee graduated with honors from Dartmouth College in 1991, Fordham University School of Law in 1996 and New York University School of Law with a Master of Laws in Taxation in 1997. Mr. Lee's practice includes advising on tax aspects of corporate and partnership structuring, mergers and acquisition, cross-border transactions and private offerings. In addition, Mr. Lee heads the firm's public finance practice which includes representation of municipal bond issuers and underwriters.

Gardner Skelton PLLC

gardnerskelton.com

Office Locations | Charlotte, NC

Firm Contact | Fred Parker | fred@gardnerskelton.com

BRIEF DESCRIPTION OF EXPERIENCE

Fred Parker advises businesses and individuals in matters involving federal, state, and local taxation and related corporate transactions. He earned his Masters of Law in Taxation from Georgetown University Law Center and has a background in business litigation. This experience allows Fred to offer a unique perspective to his clients in order to analyze available options and achieve better outcomes.

Moore & Associates

kteyamoore.com

Office Locations | Bowie, MD

Firm Contact | K. "Teya" Moore | kkm@kteyamoore.com

BRIEF DESCRIPTION OF EXPERIENCE

K. "Teya" Moore is a transactional attorney with a law degree from New York University and a LL.M. (master's in taxation) from Georgetown University Law Center. He has extensive experience in developing and closing complex business transactions, including tax deferred reorganizations or mergers and acquisitions, stock and asset acquisitions. He also has significant experience in structuring or providing counsel to regarding sophisticated real estate ownership arrangements for owners and developers, institutional investors, funds and commercial lenders. He is currently managing an asset sale valued at over 1.2 billion and serves as legal counsel to the fund selling the asset to international investors.

Rusing Lopez & Lizardi, PLLC

rlaz.com

Office Locations | Tucson, AZ | Phoenix, AZ

Firm Contact | Robert Lloyd | rlloyd@rlaz.com

BRIEF DESCRIPTION OF EXPERIENCE

Robert Lloyd has practiced law for over 40 years. With a Master of Laws in Taxation from Boston University School of Law, Lloyd's practice has primarily focused on corporate, securities and tax law. He has represented publicly traded clients and served as counsel to corporate boards of directors of public entities.

Sanchez-Medina, Gonzalez, Quesada, Lage, Gomez & Machado LLP

smgqlaw.com

Office Location | Miami, FL

Firm Contact | Andrew G. Portillo | aportillo@smgqlaw.com

BRIEF DESCRIPTION OF EXPERIENCE

Andrew G. Portillo's practice includes tax and corporate law and other general transactional services. Mr. Portillo focuses on U.S./cross border taxation for individuals and businesses, including overall tax minimization, business/entity structuring, and domestic and offshore tax compliance. Mr. Portillo received his Juris Doctor from DePaul University College of Law in Chicago, Illinois, and a Master of Law in Taxation from the University of Miami in Miami, Florida.



Tax Subcommittee Member Firms By State

ARIZONA

Rusing, Lopez & Lizardi, PLLC

FLORIDA

BurgherGray LLP

Sanchez-Medina, Gonzalez, Quesada,
Lage, Gomez & Machado LLP

GEORGIA

Culhane Meadows PLLC

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