



New York

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Related Services

- Corporate
- Financial Restructuring
- Mergers, Acquisitions and Joint Ventures
- Private Funds and Asset Management
- Qualified Opportunity Zones
- Real Estate
- Tax

Education

- J.D., *cum laude*, New York University School of Law, 2014
- B.A., Yale University, 2011

Brian J. Senie

Associate

Brian J. Senie's practice focuses on tax strategy and planning for joint ventures, mergers, reorganizations and restructurings. Brian has represented clients from a wealth of backgrounds with diverse tax needs, bringing to bear knowledge of sophisticated corporate and partnership taxation provisions, analysis of tax structures, and creative problem-solving to assist developers, investors and financial institutions alike. In addition to many forms of real estate joint ventures, Brian frequently works with real estate investment trusts ("REITs") and assists in the formation of private equity funds.

Brian has significant experience working on real estate transactions in the New York City area in numerous aspects including both federal income taxation and state-and-local transfer taxes. He also has extensive experience with the recently-enacted Qualified Opportunity Zone ("QOZ") provisions of the Internal Revenue Code. Brian has worked on the tax structuring of numerous Qualified Opportunity Funds, written numerous articles on the QOZ provisions and co-founded a QOZ roundtable discussion group of New York City tax professionals.

Publications

- Co-author, "IRS Extends COVID Relief for Qualified Opportunity Zone Funds and Investors," *Stroock Client Alert*???????, January 26, 2021
- Co-author, "Business-Related Tax and Employee Benefits Provisions in the Consolidated Appropriations Act," *Stroock Client Alert*, December 31, 2020
- Co-author, "IRS Issues Relief for Qualified Opportunity Zone Investors," *Stroock Special Bulletin*, June 8, 2020
- Co-author, "The April IRS Guidance on CARES Act and Other Relief," *Stroock Special Bulletin*, April 28, 2020
- Co-author, "IRS Issues Corrective Amendments to QOZ Regulations and Additional Time for Taxpayer Reinvestment Into QOFs," *Stroock Special Bulletin*, April 17, 2020
- Co-author, "Stroock's Deep Dive Into the Final QOZ Regulations," *Stroock Special Bulletin*, January 2, 2020
- Co-author, "SEC Clarifies: No Special Treatment for Qualified Opportunity Zone Funds," *Stroock Special Bulletin*, July 24, 2019
- Co-author, "They're Out! Stroock's Take on the Second Set of Proposed QOZ Regulations," *Stroock Special Bulletin*, April 19, 2019

- Co-author, "Will Qualified Opportunity Funds Cannibalize the 1031 Industry?" *Alternative Investments Quarterly*, April 18, 2019
- Co-author, "NY State Increases Transfer, Mansion Taxes for NYC," *Stroock Special Bulletin*, April 3, 2019
- Co-author, "Opportunity Zone REITs — a Path to the Retail Market?" *Stroock Special Bulletin*, March 22, 2019
- Co-author, "Qualified Opportunity Zones: More of Your Questions Answered," *Stroock Commentary*, November 27, 2018
- Co-author, "Six Burning Questions on the New Qualified Opportunity Zone Guidance," *Stroock Special Bulletin*, November 6, 2018
- Co-author, "Stroock's Take on the New 'Qualified Opportunity Zone' Guidance," *Stroock Special Bulletin*, October 19, 2018
- Co-author, "Qualified Opportunity Funds: Tax Strategies and Opportunities for Real Estate and Other Investors," *Stroock Special Bulletin*, August 28, 2018
- Co-author, "Securities and Tax Classifications of Cryptocurrency Relating to ICOs," *Stroock Special Bulletin*, July 24, 2018
- Co-author, "Three Key Federal Income Tax Issues Raised By Cryptocurrencies," *Stroock Special Bulletin*, April 11, 2018
- Co-author, "Get Out The Backpacks: Carried Interests Must Be Carried For Longer," *Stroock Special Bulletin*, January 8, 2018
- Co-author, "The Largest Tax Reform in 30 Years," *Stroock Special Bulletin*, December 28, 2017
- Co-author, "The Senate Tax Reform Bill: Benefits for Some and Burdens for Others," *Stroock Special Bulletin*, December 7, 2017
- Co-author, "Tax Reform: Now it's the Senate's Turn," *Stroock Special Bulletin*, November 10, 2017
- Co-author, "Overview of the Proposed 'Tax Cuts and Jobs Act' and How it Differs from Current Law," *Stroock Special Bulletin*, November 6, 2017
- Co-author, "New IRS Partnership Regulations Shut Down Bottom Guarantees and Significantly Limit Use of Leveraged Partnerships," *Stroock Special Bulletin*, November 18, 2016
- Co-author, "When Is Your Tax Return a False Claim to the Government?" *Stroock Special Bulletin*, January 13, 2016
- Co-author, "IRS Releases 871(m) Final Regulations – New Tests for Dividend Equivalents," *Stroock Special Bulletin*, October 19, 2015
- Co-author, "IRS Issues Proposed Regulations on Insurance Companies That Will Be Treated as PFICs," *Stroock Special Bulletin*, May 19, 2015

Admitted To Practice

New York

Speeches & Events

- Panelist, "Qualified Opportunity Funds, Opportunity Zones and ESG Investing Conference," NYSSCPA, September 17, 2020