STROOCK

Jeffrey D. Uffner

Partner

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Related Services

- Family Office
- Financial Restructuring
- Mergers, Acquisitions and Joint Ventures
- Private Equity / Venture Capital
- Private Funds and Asset Management
- Qualified Opportunity Zones
- REITs
- Real Estate
- Tax

Education

LL.M., New York University School of Law, 1980; Tax

J.D., University of Chicago Law School, 1976

B.A., State University of New York, Binghamton, 1973

Jeffrey Uffner, Chair of Stroock's Tax Practice and Co-Chair of its Private Funds Group, represents prominent securities, real estate, distressed debt and infrastructure fund sponsors and global, national and regional private funds, in all aspects of domestic, foreign and cross-border tax planning. Jeffrey has extensive experience in a wide range of transactional and commercial tax matters, having structured highly complex, tax-efficient investment platforms for taxable and tax-exempt institutions, high net worth individuals and non-U.S. investors. He advises clients on the taxation of partnership entities; real estate investment trusts; qualified opportunity zone funds; cross-border acquisitions and investments; mergers and acquisitions; structured and derivative products; investment and energy tax credits; real estate investment and exchanges; and the investment activities of pension plans, tax-exempt organizations, venture capital funds and non-U.S. investors such as sovereign and sovereign wealth funds.

As an active member of the firm's Financial Restructuring Group, Jeffrey has advised debtors' and creditors' committees, individual lending institutions and distressed debt funds in the tax aspects of prominent bankruptcy proceedings and workouts.

Jeffrey is regularly listed in *Chambers USA: America's Leading Lawyers for Business*, and has been nationally recommended by *The Legal 500 United States*. He has also been recognized by *Super Lawyers* and *Who's Who Legal*.

Honors & Awards

- *Chambers New York:* Tax
- *Chambers USA: America's Leading Lawyers for Business*
- *The Legal 500 United States,* Tax: Financial Product and Tax: US taxes: non-contentious
- *Super Lawyers*
- *Who's Who Legal*

Memberships

- Member, Tax Section, New York State Bar Association
- Member, National Association of Real Estate Investment Trusts

- Member, Committee on Taxation of Business Entities, Association of the Bar of the City of New York
- Member, New York Committee of Realty Trust Tax Lawyers

Speeches & Events

- Speaker, "Taxation of Financial Instruments and Transactions Conference," NYSSCPA, January 12, 2021
- Panelist, "Qualified Opportunity Funds, Opportunity Zones and ESG Investing Conference," NYSSCPA, September 17, 2020
- Speaker, "Reentry in the New Normal: Real Estate and Tax Considerations," Stroock and KPMG Webinar, May 7, 2020
- Speaker, "Tax Issues Affecting Family Offices," Stroock's Second Annual Family Office Symposium, November 13, 2019
- Speaker, "The Ultimate Tax Roundtable: A Deep Dive into the Critical Tax Issues Affecting QOZ Fund Formation and Administration," NYSSCPA's 1st Annual Qualified Opportunity Funds and Opportunity Zones Symposium, June 19, 2019
- Speaker, "Qualified Opportunity Zones," Stroock and KPMG Present the Latest Insights on QOZs and Impact Investing, February 26, 2019
- Speaker, "NYSSCPA/FAE – Taxation of Financial Instruments and Transactions Conference," January 15, 2019
- Speaker, "Qualified Opportunity Zones 101," The Riverside Experience Opportunity Zone Conference, November 29, 2018
- Speaker, "Qualified Opportunity Zones: Pros and Pitfalls," Stroock Webinar, November 15, 2018
- Panelist, "Qualified Opportunity Funds," Stroock Family Office Symposium, November 8, 2018
- Speaker, "REITs and Their Impact on Investing in U.S. Real Estate and Real Estate-Related Assets," Financial Research Associates' Private Investment Fund Tax Master Class, May 22-23, 2018
- Speaker, "REITS and Other Tax Considerations for Investing in U.S. Real Estate and Real Estate – Related Assets," Financial Research Associates' Private Investment Fund Tax & Accounting Forum, November 10, 2017
- Speaker, "All About REITs In The Private Funds World," New York State Society of Certified Public Accountants Seminar, June 8, 2017
- Lecturer, UBTI Fundamentals for Asset Managers, May 19, 2010

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, "IRS Issues Corrective Amendments to QOZ Regulations and Additional Time for Taxpayer Reinvestment Into QOFs ," *Stroock Special Bulletin*

, April 17, 2020

- Co-author, “Navigating Coronavirus: Updates for REIT General Counsel,” *Stroock Special Bulletin*, April 9, 2020
- Co-author, “The CARES Act – Implications for Fund Managers,” *Stroock Special Bulletin*, April 6, 2020
- Co-author, “The CARES Act’s Tax Provisions: an Overview,” *Stroock Special Bulletin*, March 30, 2020
- Co-author, “Navigating Coronavirus: A Guide for REIT General Counsel,” *Lexis Practice Advisor*, March 2020
- Co-author, “Stroock’s Deep Dive Into the Final QOZ Regulations,” *Stroock Special Bulletin*, January 2, 2020
- Co-author, “The Latest Proposals on Qualified Opportunity Zone Businesses,” *TaxStringer*, November 4, 2019
- Co-author, “Opportunity Zones for Operating Businesses,” *Stroock Special Bulletin*, August 7, 2019
- Co-author, “Final Regulations Confirm the Change to the ‘Deemed Dividend’ Tax Regime and Should Shape your Thinking on Financing/Collateral Arrangements,” *Stroock Special Bulletin*, June 12, 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, “Opportunity Zone REITs — a Path to the Retail Market?” *Stroock Special Bulletin*, March 22, 2019
- Co-author, “GAAP Updates Affecting Credit Documents: New Revenue Recognition and Lease Accounting Standards,” *Stroock Special Bulletin,* December 28, 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, “A Guide to the Bankruptcy Law of the United States *,” Stroock & Stroock & Lavan LLP*, 2010, updated 2016, updated 2018
- Co-author, “Qualified Opportunity Funds: Tax Strategies and Opportunities for Real Estate and Other Investors,” *Stroock Special Bulletin*, August 28, 2018
- Co-author, “When Opportunity Knocks to Defer Tax on Gains – “Qualified Opportunity Funds,”” *Stroock Special Bulletin,* July 17, 2018
- Co-author, “Proposed Revisions to the Volcker Rule’s Implementing Rules – Select Proposals and Open Questions,” *Real Estate Finance Journal*, July 2, 2018
- Co-author, “Five Provisions of the Tax Reform Act That Will Affect Tax-Exempt Organizations,” *Stroock Special Bulletin*, January 30, 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

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- 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, "Mind Your Own (Unrelated) Business!!" *Stroock Special Bulletin*, November 7, 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, "Tax Me Now; Pay Me Later? House Majority Tax Bill Changes to Common Executive Compensation Arrangements and Benefits," *Stroock Special Bulletin*, November 6, 2017
- Co-author, "President Trump's Tax Plan to be Revealed Soon – Where Do We Stand Today?" *Stroock Special Bulletin*, February 21, 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, "A Guide to the Bankruptcy Law of the United States," *Stroock & Stroock & Lavan LLP*, New York, 2016
- Co-author, "Key Tax Provisions of the Fiscal Cliff Deal," *Stroock Special Bulletin*, January 8, 2013
- Co-author, "New IRS Notice Relaxes FATCA Compliance Timeline in Response to Taxpayer Concerns," *Stroock Special Bulletin*, July 26, 2011
- Co-author, "Tax Issues in Structuring Cross-Border Private Equity Funds," *Canadian Tax Journal*, Vol. 57, No. 1, 2009
- Co-author, "Tax Implications Of Proposed Stop Tax Haven Abuse Act," *Derivatives*, April 2009
- Co-author, "Will Commercial Real Estate Benefit From the Financial Stability Plan and the Stimulus Act?" *The Banking Law Journal*, April 2009

Admitted To Practice

New York

U.S. Tax Court