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Related Services

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- REITs
- Real Estate
- Tax Compliance & Controversy

Education

- L.L.M., *with Distinction*, Georgetown University Law Center, 1998
- J.D., *Order of the Coif*, Washington University School of Law, 1994
- B.S., *summa cum laude*, University of Missouri at Columbia, 1991

Steven R. Schneider

Partner

Steven is a nationally recognized tax lawyer who focuses his practice on transactional, controversy and tax policy matters. He has significant tax experience in mergers & acquisitions, private equity and real estate funds, qualified opportunity zone funds, bioscience, cross-border tax, partnerships, real estate, REITs, international investors (including sovereigns), and S corporations.

He started his career as a lawyer in the IRS' national office and has had many years of national-level law firm and Big-4 accounting firm experience. Mr. Schneider also previously chaired the ABA Partnership Tax Committee. He has been teaching an advanced tax course on drafting partnership and LLC agreements at Georgetown University Law Center since 2005, is a regular speaker at national tax venues, and has published numerous articles.

Representative Matters

- Represents large global real estate funds, developers and institutional investors in federal income tax matters relating to international and domestic real estate acquisitions, dispositions and restructurings.
- Frequent representation of sovereigns and other tax-sensitive investors in real estate and fund investments.
- Regularly represents private equity funds in tax structuring, diligence and documentation.
- Significant representations of multi-national corporations in strategic acquisitions, dispositions, and joint ventures.
- Successful representation of clients in significant federal tax controversy matters, including IRS audits and appeals.
- Represents clients and trade associations in tax legislative matters, primarily relating to real estate and pass-through entity taxation.
- Advised One Equity Partners (OEP), a middle market private equity firm, on the tax considerations involved in its acquisition of ORS MEDCO, a wholesaler of products used in maintenance, repair and operations for industrial and automotive end-users via a multi-jurisdictional carve-out from Essendant, Inc.
- Represented Embracer Group AB in its acquisitions of Gearbox Entertainment Company, Easybrain Limited and Aspyr Media Inc.
- Advised MYT Netherlands Parent B.V., the parent company of luxury e-commerce platform Mytheresa, in its approximately USD 407 million initial public offering of American Depositary Shares (ADSs). Mytheresa's ADSs now trade on the New York Stock Exchange under the symbol "MYTE."
- Represented Tiger Infrastructure Partners and its portfolio company, Granite Comfort, on the tax considerations involved in its acquisition of

Signature HVACR, a residential HVAC company that serves the Philadelphia metropolitan area.

Honors & Awards

- *Best Lawyers in America*, 2013-2021
- *The Legal 500*, Real Estate Investment Trusts (REITs), 2020

Publications

- Author, "Duck and Cover – Preparing for Tax Increases on Real Estate," *Bloomberg BNA Tax Management Real Estate Journal*, October 20, 2021
- Co-author, "Replacing Certainty with Uncertainty—IRS Fumbles with the Final Regulations on Partnership Debt Guarantees," *Journal of Real Estate Taxation*, Second Quarter 2020
- Co-author, "Excuses, Excuses, Excuses: Missed REIT-Related Elections and "Popular Taxpayer Excuses," September 2018
- Co-author, "A Grecian Tragedy for the IRS: Tax Court Rejects Rev. Rul. 91-32," *Journal of Taxation*, November 2017
- Co-author, "Quasi Is Not Real: Tax Court Holds That Code Sec. 1234A Only Applies to 'Capital Assets'," *Journal of Passthrough Entities*, March–April 2017
- Co-author, "PATH Act Improves Rules for Foreign Investment in U.S. Real Estate," *Journal of Taxation*, June 2016
- Co-author, "Accessing International Equity: A Primer on Private REITs in the Hotel Industry," November 2015
- "Is Debt vs. Equity Different in a Partnership?," March 2015
- Co-author, "Structuring Asian Investments Into US Real Estate," *AFIRE News*, August 2014
- Co-author, "The IRS Did What to the Partnership Debt Allocation and Disguised Sale Rules?!?," *Bloomberg BNA Tax Management Real Estate Journal*, August 2014
- Co-author, "Partnership and LLC Agreements: Learning to Read and Write Again, Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures and Other Strategic Alliances," *Practicing Law Institute*, 2014

Memberships

- American Bar Association - Tax Section, Past Chair, Partnerships and LLCs

Admitted To Practice

- District of Columbia
- U.S. Tax Court