

Lowenstein Sandler Expands Tax Practice With Addition of International M&A, Funds, and State and Local Tax Team

Edmund S. Cohen, Rachel Ingwer, and Scott Malone have joined Lowenstein Sandler's Tax practice. Cohen and Ingwer will join as partners, and Malone will join as counsel; the team will be based in the New York office. The lawyers, who all until recently practiced at Winston & Strawn LLP, are expected to work closely with the firm's Investment Management, Family Office, Private Equity, and Mergers & Acquisitions teams on sophisticated transactions and disputes.

The new group has extensive experience representing funds, corporations, and family offices and high net worth individuals with investments and philanthropic initiatives around the world. They advise on tax issues and controversies involving fund formation across asset classes, cross-border M&A, and a wide range of financial products.

Cohen has over 40 years of experience providing tax advice to multinational corporations, many of the largest investment funds, and numerous ultra-high net worth individuals. He has provided tax advice in connection with investment and cross-border corporate matters, as well as PFICs, Subpart F issues, the application of the GILTI tax, derivatives, and other financial product transactions, including life insurance investments. Cohen also has extensive experience in structuring foreign investment in U.S. real estate and tax planning for family offices and international families with U.S. family members. He is consistently ranked as a leading tax law practitioner in numerous independent surveys, including Who's Who in America, Chambers USA, The Legal 500,

Super Lawyers, and Best Lawyers in America. Prior to Winston & Strawn he was Chair of Coudert Brothers LLP's tax practice for nearly 20 years.

Ingwer counsels both corporate clients and high net worth individuals on a variety of domestic and cross-border tax issues. She focuses a significant portion of her practice on tax matters relating to private equity transactions and other transactional tax matters, including business formations, taxable and tax-free mergers and acquisitions, divestitures, joint ventures, financings, and restructurings and recapitalizations. She also counsels on debt and equity offerings and fund formation issues, including fund structuring and partnership tax matters.

For her private clients, Ingwer advises on a variety of individual and private foundation tax matters, as well as tax matters relating to their business interests. She has extensive experience advising both high net worth individuals and charitable foundations on structuring investments both into and out of the United States.

Scott Malone's practice focuses on tax controversies. He represents investment funds, multinational corporations, trusts, family offices, and high net worth individuals in disputes with the IRS and state and local taxing authorities at the examination and administrative appeals levels. Malone also advises on the tax aspects of domestic and cross-border structuring and planning matters, such as trust restructuring, business formation and exit planning, debt and non-debt financial instruments, investments in controlled foreign corporations and passive foreign investment companies, family investment companies, residency planning, charitable giving, application of tax treaties, and compliance with FATCA and Chapter 3 withholding tax provisions.

In the past 18 months, Lowenstein has significantly grown its capabilities in the areas of domestic and cross-border

structuring and planning matters for multinational corporations, trusts, family offices, and high net worth individuals with the addition of partners Max Karpel, Co-chair of the Family Office Practice, Boris Liberman in Investment Management, and Michael P. Vito in Trusts & Estates.