

Joseph T. Gulant | Partner

Tax

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## CO-CHAIR, BUSINESS DEPARTMENT

Joseph Gulant has considerable experience in domestic and international taxation matters. He counsels public and private corporations, partnerships, funds, real estate and maritime-related companies, tax-exempt organizations, and individuals in all aspects of United States and international tax law, including:

- Mergers and acquisitions
- Real estate transactional tax planning, including representation of REITs
- International tax matters including outbound stock transfers, tax havens, and treaty shopping issues
- Formation, operation and acquisition of Subchapter S corporations
- Structured finance offerings such as mortgage backed bonds, credit card securitizations, conduit arrangements, and owner trust financings
- Bankruptcy reorganizations, workouts, and restructurings
- Domestic and international leveraged leasing transactions
- Executive compensation planning

He also has extensive experience with tax controversies, including criminal tax investigations and prosecutions, civil audits, appeals, and collections matters.

Joseph is a contributor to Blank Rome's *Tax Controversy Watch* blog ([www.taxcontroversywatch.com](http://www.taxcontroversywatch.com)), which focuses on addressing and providing a comprehensive review of the latest developments in the tax controversy field. Additionally, he publishes and lectures frequently on many varied taxation matters.

## Select Engagements

- A German software giant, in their strategic acquisition of a provider of third-party maintenance and support services for businesses that use PeopleSoft software.
- Various companies, in tax matters relating to controlled foreign corporations, branch profits tax, maximization of foreign tax credits on worldwide corporate income, interest stripping, foreign personal holding companies, passive foreign investment companies, withholding, residency and tax treaty issues.
- A real estate investment advisory firm, in the \$1.7 billion acquisition of a publicly traded Real Estate Investment Trust.
- A joint venture, in \$1 billion merger.
- A warehouse and storage facility located in New York City, in its \$14.8 million sale to Columbia University.
- An NYSE-traded bank, in connection with its acquisition of various insurance companies.
- A utility company, in negotiating payments for use of its net operating issues from its parent corporation in connection with a Chapter 11 bankruptcy case.
- An NYSE-traded software company, in connection with various strategic acquisitions of businesses.
- A partnership consisting of George Comfort & Sons, DRA Advisors LLC, and RCG Longview—owners of the iconic Worldwide Plaza in midtown Manhattan, in the sale of nearly half of its ownership interest in the property to American Realty Capital. The property is valued in excess of \$1.25 billion—more than twice the 2009 acquisition cost.
- Issuers and underwriters, in structured finance offerings such as mortgage-backed securities (including Real Estate Mortgage Investment Conduits), mortgage-backed bonds, credit card securitizations, conduit arrangements, and owner trust financings.
- Several Real Estate Investment Trusts (including structuring investments in “Up-REITS”).

## Admissions

- Pennsylvania
- New York

## Memberships

- Philadelphia Bar Association
- Greater Philadelphia International Visitors Bureau
- New York County Bar Association
- New York State Bar Association
- United Cerebral Palsy Association

## Education

- Emory University, BBA
- New York Law School, JD, magna cum laude
- New York University School of Law, LLM

## Recognitions

- Tax Law, listed in *Chambers USA*
- AV-Preeminent®, listed by Martindale-Hubbell®

## Professional Activities

Joseph is a member of the New Leadership Network of the American Israel Public Affairs Committee (“AIPAC”), and previously served as a board member of United Cerebral Palsy of Greater Philadelphia.