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**Practice Areas**

Corporate  
Food, Beverage & Hospitality  
Tax

**Bar Admissions**

- State of New York
- State of New Jersey

**Education and Honors**

- Georgetown University Law Center J. D., *cum laude*, (1984), Executive Editor, *The Tax Lawyer*
- State University of New York at Binghamton, B. A., Adjunct Degree, Business Management, (1981)

Mr. Berger leads the Firm's corporate tax practice. He is involved in structuring many of the corporate transactions in which the Firm is involved, especially in the areas of mergers and acquisitions, corporate finance, limited liability companies, partnerships and S corporations, executive compensation, private equity and venture capital investments, and fund formations. Mr. Berger also has extensive experience in the tax aspects of business start-ups, bankruptcy and debt restructurings, real estate transactions, cross-border transactions, federal and state audits and appeals, ruling requests and collection matters, and the formation and operation of tax-exempt organizations. Mr. Berger also maintains an active corporate law practice involving the formation and ongoing representation of large and mid-sized business entities, private investment funds and joint ventures, and he is regularly engaged by both management and employees in the negotiation and drafting of executive employment and separation/severance agreements.

**Representative transactions:**

In the tax area, Mr. Berger is frequently called upon to:

- Structure business acquisitions/sales to achieve favorable tax results for our clients, which may include stepped-up tax basis and/or flow-through taxation for buyers and capital gains or tax-free treatment for sellers.
- Negotiate and draft complex tax allocation and cash distribution provisions of limited liability company and partnership agreements involving active businesses, joint ventures and private investment funds.
- Structure and draft "carried interest" and other equity based compensation arrangements for executives and investment professionals.
- Structure, form and advise investment funds, including hedge funds, private equity funds, real estate funds and venture capital funds.
- Assist the firm's corporate and bankruptcy groups in connection with debt and equity restructurings.
- Assist the firm's trusts and estates group in connection with family business restructurings to facilitate estate and gift tax planning and provide for management succession.
- Assist the firm's real estate group in connection with like-kind exchanges and other tax deferral strategies involving real property.
- Draft and review tax representations and warranties, indemnities, and tax controversy provisions of merger and acquisition agreements.
- Preparation of tax disclosure and tax opinions in connection with securities offerings.
- Advise other attorneys and accountants not affiliated with the firm in connection with complex tax issues.

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**Representative transactions (continued):**

In the corporate area, Mr. Berger is frequently called upon to:

- Form corporations, limited liability companies and limited partnerships for new business or investment transactions and prepare related agreements among participants.
- Advise investment fund managers and other employers in connection with operational issues involving employee or partner disputes.
- Represent executives in the financial services, advertising, media, healthcare, technology and other industries in connection with employment and separation agreements.
- Prepare stock option, equity appreciation and other equity-based compensation plans and agreements.

**Publications**

- Representatives from Golenbock Eiseman Assor Bell & Peskoe LLP will be attending the Alliot Group 2017 EMEA Regional Conference in Berlin this week (10-13 May).
- "Proposed Rules May Drastically Restrict Valuation Discounts For Gifts And Bequests Of Interests In Family Controlled Entities," *Client Alert*, August 25, 2016
- "New York Appeals Court Clarifies Statutory Residence Test," *Client Alert*, March 6, 2014
- "Gratuities and Service Charges in the Hospitality Industry," *Client Alert*, April 23, 2013
- "After Switzerland the IRS moves on the Investigate Israeli Banks," *Client Alert*, March 19, 2013
- "Potential Increase in Federal Income Tax Rate on Dividends Starting in 2013," *Client Alert*, July 17, 2012
- "Internal Revenue Service Opens Second Offshore Voluntary Disclosure Initiative," *Client Alert*, February 11, 2011
- "The Small Business Jobs Act of 2010 ("SBJA") has just been enacted, creating \$12 billion in tax relief for small businesses and other taxpayers to encourage investment and job creation," *Client Alert*, October 1, 2010
- "IRS Issues Further Guidance on Who is Required to File FBAR Information Returns," *Client Alert*, March 4, 2010
- "Extension of Deadline for Admission into the Offshore Voluntary Disclosure Program," *Client Alert*, September 25, 2009
- "IRS Adds Foreign Fund Investors to Those Required to File FBAR Returns," *Client Alert*, June 25, 2009
- "Undisclosed Offshore Accounts: IRS Offers Limited Tax Amnesty But The Window Of Opportunity Is Short," *Client Alert*, June 4, 2009

**Speaker/Author**

- "Debt-Equity Swaps," 37 *Tax Lawyer* 677 (1984)
- "Recipe for Tax-Exempt Status," in Donna Dees Thomas, *Million Mom March* (Rodale, 2004) pp. 212-214. (Mr. Berger provided *pro bono* tax advice to the Million Mom March in connection with its formation, tax status and governance.)
- "Beyond the Top Line Price: Wisdom for Selling Your Business" Delaware Trust Webinar

**Professional Activities**

- Member, Tax Section, American Bar Association
- Member, Tax Section, New York State Bar Association

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**Prior Legal Experience**

- Dewey, Ballantine, Bushby, Palmer & Wood (New York office)
- Riker Danzig Scherer Hyland & Perretti (Morristown, NJ office)
- Drinker Biddle & Reath (Princeton and Philadelphia offices)