



# Jeffrey B. Tate

PARTNER AND TAX PRACTICE CO-LEADER

Jeff specializes in transactional tax matters and is the Co-Leader of ArentFox Schiff's Tax Practice.



## Industries

AI & Emerging Technologies  
— ArentFox Schiff Industry Guide to the Metaverse  
Beverage & Food  
Construction  
Energy & Cleantech  
Life Sciences  
Long Term Care & Senior Living  
Transportation & Mobility  
— Technology  
Sports  
Venture Capital & Emerging Businesses

## Practices

Corporate & Securities  
— Employee Stock Ownership Plans  
— Institutional Investors  
Finance  
— Derivatives  
Private Clients, Trusts & Estates  
— Tax-Exempt Organizations  
Real Estate  
— Real Estate Finance - Borrowers  
— Real Estate Finance - Lenders  
Tax  
— Corporate Tax  
— International Tax  
— Tax Controversy  
Insurance & Reinsurance  
— US Market Entry and International Transactions

## International

Latin America

## Languages

Portuguese

## Education

Columbia Law School, JD, Harlan Fiske Stone  
Scholar, 2008

## Offices

Washington, DC

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Jeff is a transactional tax attorney who advises corporate, financial institution, investment fund and sovereign clients on the tax aspects of domestic and cross-border transactions (including mergers and acquisitions), investment funds, real estate investments (including REITs), joint ventures, financial products, financing transactions, energy tax credits (including the new direct pay and transferability of tax credits under the Inflation Reduction Act of 2022), S corporation and partnership tax issues, tax insurance, and FATCA compliance.

As a formerly practicing certified public accountant, Jeff brings a unique perspective, bridging the gap that sometimes exists between the legal and accounting worlds. He regularly works with clients' internal and external accounting teams to address complex issues with overlapping legal, financial accounting and tax accounting considerations.

## Publications, Presentations & Recognitions

### Publications

- Co-Author (with Sam Patel), "S Corporations: 10 Traps for the Unwary," Journal of Taxation (June 2024) and Journal of Corporate Taxation (July/August 2024)
- Co-Author, Chambers Global Practice Guides – Banking and Finance (USA – Law & Practice), 2016–2018
- Co-Author, "Ten Unexpected Issues When a Property Sale Becomes an Entity Sale," Bloomberg BNA Tax Management Real Estate Journal, May 4, 2016
- Co-Author, "United States and Brazil sign FATCA intergovernmental agreement: e agora?," Latin American Corporate Counsel Association (LACCA), Oct. 17, 2014
- Co-Author, "FATCA: implications for non-US funds: a general guide for determining the applicability of FATCA to non-USA funds," Journal of Investment Compliance, Vol. 15 Iss. 4, 2014

### **Presentations**

- Speaker, “Opportunities & Challenges in the Era of IRA,” hosted by Black Owners of Solar Services (BOSS), September 22, 2023
- Speaker, “Federal & State Renewable Energy Tax Credits: Path to NetZero by 2050,” hosted by Chesapeake Solar and Storage Association (CHESSA) at Solar Focus Conference, Baltimore MD, November 18, 2022
- Speaker, “The Solar Industry and Minority- and Women-Owned Businesses: An Investment and Partnership Summit,” hosted by Black Owners of Solar Services (BOSS), September 30, 2022
- Speaker, “Strategies for Accelerating the Recognition of Gain,” hosted by the D.C. Bar Association (Financial Products Committee of the D.C. Bar Taxation Community), December 8, 2020
- Speaker, “Non-U.S. Investors in Private Funds,” American Bar Association Midyear Tax Meeting, Boca Raton, Florida, January 31, 2020
- Speaker, “Current Tax Topics of Interest for Private Equity Managers,” (“Temas Tributários Atuais de Interesse de Gestores de Private Equity”), hosted by ABVCAP (Brazilian Private Equity Association), São Paulo, Brazil, August 23, 2017
- Speaker, “CRS & 871(m): Satisfying New Reporting Requirements,” hosted by Institute of International Bankers, June 12, 2017
- Speaker, “EMPEA Fundraising Masterclass,” hosted by EMPEA – Emerging Markets Private Equity Association, Rio de Janeiro, Brazil, April 6, 2015
- Speaker, “FATCA Implementation for Private Funds,” hosted by the Managed Funds Association, October 30, 2014
- Speaker, “Implementing & Automating FATCA – Redesigning Your Processes and Infrastructure,” hosted by the Regulatory Compliance Association, November 21, 2013
- Speaker, “AIFMD and FATCA for Brazilian Asset Managers,” hosted by ANBIMA - Associação Brasileira das Entidades dos Mercados Financeiro e de Capitais, São Paulo and Rio de Janeiro, Brazil, April 10-11, 2013

### **Recognitions**

- Leading Global Tax Lawyers, *Lawdragon 500* (2025)

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### **Bar Admissions**

District of Columbia

New York