



Robert Loewy

Special Counsel

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Practices

FOCUS: Transactional
Tax Planning

Private Equity

Structured Products

Private Equity and
Real Estate Fund
Formation

Distributed Ledger
Products, Services
and Technology

Industries

Private Client Services

Manufacturing and
Industrials Private
Equity

Recognition

Financial Times, US
Innovative Lawyers
2013

Super Lawyers, New
York, 2014–2017

Education

MS, Beth Medrash
Govoha

JD, University of
Pennsylvania Law
School, *cum laude*

Bar Admissions

New Jersey

Robert Loewy concentrates his practice in tax planning and litigation.

Robert advises domestic and foreign clients on a broad range of US and international tax issues. His practice is both transactional and advisory, focusing on the taxation of financial instruments and products, hedge funds and private clients. He also has extensive experience in advising clients as to the tax consequences of domestic and cross-border mergers, acquisitions and restructurings.

Advisories

- Electing Out of the New Partnership Rules (March 13, 2019)
- Are You Ready for the New Partnership Audit Regime? (July 12, 2018)
- House Bill and Senate Republicans' Bill: Impact on Hedge and Commodity Fund Investors and Managers (November 15, 2017)
- Tax Reform: Hedge Funds/Commodity Funds/Fund Managers (November 8, 2017)
- New Partnership Audit Regime Set to Take Effect in 2018, Proactive Planning Recommended (August 7, 2017)
- Recent Key Bitcoin and Virtual Currency Regulatory and Law Enforcement Developments (November 13, 2014)
- IRS Issues Pronouncement on Virtual Currencies (April 3, 2014)
- Bitcoin: Current US Regulatory Developments (November 26, 2013)
- New Rules for US Withholding on Dividend-Equivalent Payments (February 6, 2012)
- IRS Releases Guidance on Foreign Financial Asset Reporting (February 1, 2012)
- Offshore Voluntary Disclosure Program Reopens (January 11, 2012)
- Extension and New Guidance for the Voluntary Disclosure Initiative for Undisclosed Foreign Assets (June 10, 2011)
- Fund Managers with Signature Authority over Foreign Bank and Security Accounts Will Need to File an FBAR This Year (March 7, 2011)
- IRS Announces the Second Voluntary Disclosure Initiative for Undisclosed Foreign Financial Accounts (February 14, 2011)



New York

- IRS Attacks "Barrier Options" and Treats Optionholder as Owning the Underlying Securities (December 16, 2010)
- New HIRE Act Will Impact Foreign Investment Vehicles (March 24, 2010)
- New FBAR Guidance and Proposed Regulations Issued (March 4, 2010)
- IRS Memorandum Finds Loans to US Borrowers by Foreign Lender with US Agent Are Subject to US Taxation (September 24, 2009)
- IRS Announces One-Time Extension for Voluntary Disclosure (September 21, 2009)
- IRS Extends FBAR Filing Date (August 12, 2009)
- IRS Will Allow Taxpayers to File the Report of Foreign Bank and Financial Accounts (FBAR) until September 23, without Penalties (June 25, 2009)
- US Investors in Offshore Hedge Funds Should File the Report of Foreign Bank and Financial Accounts (FBAR) (June 16, 2009)
- IRS Temporarily Relaxes FBAR Filing Requirements for Non-US Persons (June 10, 2009)
- IRS Guidance Addresses Theft Loss Deduction for Investors in Ponzi Schemes (March 20, 2009)

Newsletters

- Author | *Corporate & Financial Weekly Digest* (Weekly)

Speaking Engagements & Presentations

- Panelist | The Latest Evolution in Tax-Efficient Investing for Sophisticated Investors, Family Offices, Wealth Advisors, Distributors and Alternative Asset Managers | New York (October 29, 2018)
- Presenter | Foreign Bank Account Reporting and Voluntary Compliance: What You Need to Know Now | New York, New York (May 20, 2009)