



Eric Smith

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Biography

Eric Smith joined Kostelanetz LLP in 2009. His practice focuses on advising clients on a broad range of tax issues including tax planning and structuring transactions and representing clients under examination by federal and state taxing authorities.

Prior to joining Kostelanetz LLP, Eric was an associate at Milbank, Tweed, Hadley & McCoy, LLP, and Paul, Hastings, Janofsky & Walker, LLP, where his practice focused on advising clients on tax aspects within a wide range of corporate transactions, including structuring and negotiating merger and acquisition transactions; advising investors on tax-related issues arising from private equity funds, hedge funds, and structured partnerships eligible for the energy production tax credit; regularly representing equity investors and lessees in various cross-border leveraged lease transactions; and advising clients on a variety of corporate, partnership, international, and employee benefits tax issues. Eric received his B.A. from SUNY Binghamton in 1998, his J.D. from Duke University Law School in 2001, and his LL.M. in Taxation from New York University School of Law in 2016.

Education

- State University of New York at Binghamton, B.A. Mathematics (1998)
- Duke University School of Law, J.D. (2001)
- New York University School of Law, LL.M. in Taxation (2016)

Publications

- Tax Treatment Of Liquidations Of Partnership Interests (January 15, 2021)
- Taxation Of Gambling Income (December 18, 2019)
- Tax Consequences Of Alimony Payments (December 1, 2016)
- Defending A Cash Business Taxpayer In An Indirect Method Case (November 1, 2015)

Awards and Recognition

- Best Lawyers — Litigation and Controversy – Tax in New York