



## Henry Stow Lovejoy Senior Counsel



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### Biography

Henry Stow Lovejoy counsels clients on a full range of tax matters, from planning and structuring transactions to examination by and litigation with federal and state tax authorities. He has extensive experience in many areas of tax law, with particular attention to cross-border investments and transactions and the treatment of financial instruments.

Stow's current practice focuses on US taxpayers investing and doing business abroad, foreign taxpayers investing in the United States, and the tax aspects of business combinations.

Stow graduated from Yale College and Columbia University School of Law. Prior to joining Kostelanetz LLP, he worked as a tax lawyer at several New York law firms and as a banker in capital markets, mergers and acquisitions, and structured finance. He is admitted to both the New York and New Jersey bars and has been active in the Tax Sections of the New York State Bar Association, the New Jersey State Bar Association, and the American Bar Association.

Stow has published articles and made presentations on a variety of subjects, including foreign tax credits, the economic substance doctrine, and the Tax Cut and Jobs Act of 2017.

### Education

- Yale University, B.A. English Literature (1974), *cum laude*
- University of Wisconsin, M.A. English Literature (1976)
- Columbia Law School, J.D. (1978), *Harlan Fiske Stone Scholar*

### Bar Admissions

- New York Bar, 1979
- New Jersey Bar, 2004
- U.S.D.C. Southern District of New York, 1979
- U.S. Court of Claims
- U.S. Tax Court, 2008

### Representative Matters

- Represented numerous clients making voluntary disclosures of offshore bank accounts.
- Advised non-US family groups on structuring of investment in US real property.
- Advised multinational family with respect to structure of worldwide business under US tax law.
- Represented investment partnerships on IRS disallowance charitable deductions for donating historic façade easements with respect to landmark buildings.
- Represented whistleblowers reporting over one billion dollars of unpaid income taxes to the IRS Whistleblower Office.
- Represented individual investors in oil and gas drilling partnerships on IRS challenges to deductions.
- Advised commodities exporter on export incentives under the Internal Revenue Code.
- Represented investor in "distressed asset" tax shelter partnership at audit and in Tax Court.
- Represented individuals and S corporation in contest of state tax allocation of "nowhere sales" to home state.