



## Eduardo A. Cukier Counsel



New York City

T: 212.808.8100 F: 212.808.8108

 [ecukier@kostelanetz.com](mailto:ecukier@kostelanetz.com)

## Biography

Eduardo Cukier's transactions-based domestic and international tax practice spans more than two decades advising U.S. and foreign clients across many different types of business deals in various industries. He counsels companies, governments, investment funds, family offices, and high-net-worth individuals in a wide range of transactions, such as mergers and acquisitions, restructurings, joint ventures, and financings.

With exceptionally broad experience and deep insight, Eduardo enables his clients to achieve maximum deal value by limiting and managing potential tax liabilities and risks. His clients include U.S. and foreign multinational public and private corporations, partnerships, private equity firms, investment management firms, governments and governmental entities, as well as entrepreneurs, family offices and high-net-worth individuals. His clients come from a wide variety of industries, including consumer goods, commodities, manufacturing, transportation, real estate, banking and financial services, energy and technology.

Clients rely on Eduardo for strategic tax and business planning in the context of domestic and cross-border mergers, entity and asset acquisitions, spinoffs and divestitures, business startups, restructurings, joint ventures, equity and debt financings, and securities and capital markets transactions.

He advises U.S.-based clients on structuring domestic and foreign investments and operations, addressing outbound considerations of asset transfers, leveraging foreign tax credits, and planning under the GILTI, Subpart F, and PFIC anti-deferral regimes. He also represents U.S. and foreign clients in tax audits and litigation involving federal, state and local tax authorities, and provides them with overall guidance in their corporate operations and transactions based on their business goals, the economics involved, inherent risks, and potential benefits.

Eduardo brings an international perspective, cultural awareness, and an understanding of legal and tax systems, regulatory frameworks, and the business dynamics involved in getting deals done. That skill set has made him counsel of choice for many corporations, businesses and entrepreneurs in the U.S., Latin America, and around the globe. Multinational businesses and foreign-based high-net-worth individuals and families, look to Eduardo to structure inbound U.S. investments and operations to maximize benefits under U.S. income tax treaties and minimize tax and risks under U.S. permanent establishment, Foreign Investment in Real Property Tax Act (FIRPTA), and earnings-stripping rules. He works closely with a top-level network of foreign tax counsel to ensure optimal global tax efficiencies for his clients.

Fluent in both English and Spanish, Eduardo communicates well with clients ensuring they readily understand the tax implications of their transactions. He is a sought-after speaker on U.S. and international tax topics.

## Education

- University of Pennsylvania, B.A., *magna cum laude*
- University of Pennsylvania, The Wharton School, B.S., *magna cum laude*
- Columbia Law School, J.D.

## Bar Admissions

- New York

## Awards and Recognition

- Recognized as a “Key Lawyer” in The Legal 500 United States guide in International Tax, 2019
- Named as “Leading Lawyer” in Citywealth magazine, 2016-2017

## Representative Matters

- Mr. Cukier represented a Latin American multinational energy company in a Federal tax audit involving tens of millions of dollars and successfully negotiated a favorable outcome with no penalties.
- Mr. Cukier advised a publicly traded electric vehicle (EV) company in its \$200 million acquisition of a manufacturer and developer of EV charging infrastructure solutions in North America. The acquisition added nearly 13,000 EV chargers, an additional 3,800 site host locations and more than 150,000 registered EV driver members to its existing footprint and created unparalleled opportunities to control its supply chain and accelerate its go-to-market speed, while reducing operating costs.
- Mr. Cukier represented a global, publicly traded technology company in international mergers and acquisitions, joint ventures, bank financings, note offerings, note tender offers, and structured financings. Represented the company as acquirer in a \$4.8 billion strategic merger transaction, as borrower in \$2.1 billion syndicated term loan acquisition financing facility, and as the originator in a \$700 million trade receivables securitization and a \$300 million global trade receivables securitization.
- Mr. Cukier represented a Latin American multinational energy company in U.S. and international tax planning in connection with business operations and international reorganizations. Advised on international corporate structure and implications with respect to permanent establishment, FIRPTA and international tax treaty matters. Advised on the formation and financing of several U.S. partnership joint ventures for the construction and operation of several gas pipelines. Represented the client in several IRS tax audits.
- Mr. Cukier represented a global, publicly traded natural resource company in international reorganizations of various divisions, divestitures and financings. Advised on tax matters pertaining to derivative financing and hedging transactions. Counseled on limitation to tax attributes of a publicly traded affiliated company as a result of ownership changes under Section 382 of the Internal Revenue Code.

- Mr. Cukier represented a Latin American family office in U.S. and international tax planning in connection with a full range of transactions including venture capital, private equity, and real estate. Advised on an international trust and holding company structure of a multinational consumer discretionary corporate group. Counseled on U.S. tax matters for family and executive members of the group. Advised on ongoing business tax and compliance matters.
- Mr. Cukier advised a publicly traded financial services company on tax aspects in the \$40 million sale of its excess and surplus lines operations. The transaction comprised nine business units within the company's specialty commercial business segment and included the acquisition of the company's agency subsidiary and relationships, related intellectual property and leases, as well as the transition of approximately 200 employees.
- Mr. Cukier represented a Mexican private equity fund in structuring, tax planning, and financing of a leveraged real estate investment by Latin American investors into a U.S. commercial real estate joint venture.