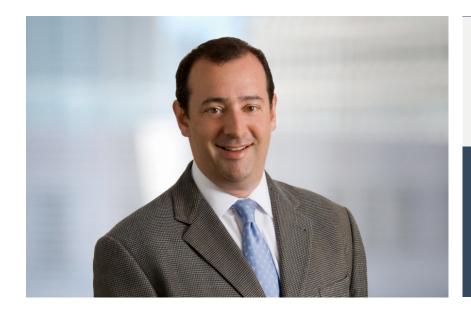
Proskauer>>



Contact

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Partner

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Arnold P. May is a partner in the Tax Department and a member of the Private Funds Group. His practice focuses on tax planning for private equity fund managers in connection with their fund-raising and internal organizational matters, as well as investment activities.

In addition, Arnold represents U.S. and non-U.S. investors in connection with their investments in venture capital funds, buyout funds, hedge funds and other investment partnerships. In this capacity, as well as in connection with advising private equity funds with respect to their investment activities, he regularly advises on international tax issues that arise in connection with investments in the U.S. by non-U.S. investors (including non-U.S. investors subject to special U.S. tax treatment, such as governmental pension plans and tax-exempt organizations), as well as investments outside of the U.S. by U.S. persons. Arnold also has significant experience structuring tax-free and taxable mergers and acquisitions (including cross-border transactions), equity compensation arrangements and innovative financing techniques for investments in tax transparent entities such as partnerships, limited liability companies and Subchapter S corporations.

Arnold is a frequent speaker at industry conferences, including Financial Research Associates Tax Practices for Private Equity Funds, Institute for International Research Private Equity Tax Practices, Private Equity International Strategic

Financial Management for Private Equity Firms, and Private Equity CFO
Association. Highly-regarded for his thought leadership, Arnold is the editor of
Private Equity International's "US Tax Considerations for Investment Fund
Structuring", which was published in August of 2015. He also co-authored an article
on "Management Company Structuring" (with Scott Jones) for the April 2008 Private
Equity International Fund Structures Supplement.

Practices

Investment Management, Secondary Transactions and Liquidity Solutions, Family Office, Private Funds, Tax

Industries

Asset Management, Private Capital, Private Equity, Real Assets

Education

University of Florida Levin College of Law, LL.M.

University of San Diego School of Law, J.D.

Rutgers College, B.A.

Admissions & Qualifications

Massachusetts

Awards & Recognition

Best Lawyers "Boston Private Funds/Hedge Funds Lawyer of the Year" 2013

Boston's Best Lawyers 2010

Chambers USA: Massachusetts: Tax 2005-2025

Chambers USA: Private Equity: Fund Formation 2008-2010

The Legal 500 United States: Tax: Domestic tax: East Coast 2007-2010, 2012, 2014

The Legal 500 United States: Tax: U.S. Taxes: Non-Contentious 2019, 2022,

2024-2025

The Legal 500 United States:Investment Fund Formation and Management - Private

Equity Funds 2013-2014

The Legal 500 United States: International Tax 2020-2023

Massachusetts Super Lawyers 2005-2018

New England Super Lawyers 2007

Best Lawyers in America 2008-2025

