

Contact

Jeremy Naylor

Partner

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Jeremy Naylor is a partner in the Tax Department and a member of the Private Funds Group. Jeremy works with fund sponsors across asset classes, and their investors, in all tax aspects of private investment fund matters.

In addition, Jeremy works with his fund sponsor clients in designing and implementing carried interest plans and other compensation arrangements for the general partners of private funds.

Jeremy also advises U.S. and non-U.S. institutional investors, governmental investors, pension trusts and other tax-exempt organizations in their investments in private funds and joint ventures.

He also frequently represents secondary fund managers in connection with the tax aspects of their business, including fund formation, secondary transactions (including restructurings and private tender offers), primary investments and co-investments.

Jeremy also advises on M&A transactions involving his investment management clients, including minority sale transactions, preferred financing and control transactions.

Jeremy has significant experience structuring inbound investment in U.S. real estate by non-U.S. investors. In addition, Jeremy has significant experience in structuring domestic and cross-border mergers and acquisitions, advising on capital markets transactions and equity compensation arrangements.

Jeremy is a frequent speaker at industry conferences related to private investment funds, including the Merrill Lynch Private Equity and Venture Capital CFO Conference and the Practising Law Institute's series on international tax. In addition, Jeremy frequently participates in webinars and provides other thought leadership in print media related to changes in the tax laws and their impact on private fund managers.

Practices

Tax, Latin America, Real Estate, Secondary Transactions and Liquidity Solutions, Private Funds, Hedge Funds, Investment Management

Industries

Private Equity, Private Capital, Real Estate, Asset Management

Education

Northeastern University School of Law, J.D.
Boston University, B.A.

Admissions & Qualifications

New York
Massachusetts

Awards & Recognition

Chambers USA: Massachusetts: Tax 2025-2026
ITR World Tax: Notable Practitioner (Massachusettes), 2025
The Legal 500 United States: Securities: Tax: International Tax 2019
The Legal 500 United States: Securities: Tax: U.S. Taxes: Non-Contentious 2019, 2025
Best Lawyers in America 2023-2027