



[Contact](#)

## Martin T. Hamilton

**Partner**

**New York**

**+1.212.969.3964**

**[mhamilton@proskauer.com](mailto:mhamilton@proskauer.com)**

Martin T. Hamilton is a partner in the Tax Department. He primarily handles U.S. corporate, partnership and international tax matters.

Martin's practice focuses on mergers and acquisitions, cross-border investments and structured financing arrangements, as well as tax-efficient corporate financing techniques and the tax treatment of complex financial products. He has experience with public and private cross-border mergers, acquisitions, offerings and financings, and has advised both U.S. and international clients, including private equity funds, commercial and investment banks, insurance companies and multinational industrials, on the U.S. tax impact of these global transactions.

In addition, Martin has worked on transactions in the financial services, technology, insurance, real estate, health care, energy, natural resources and industrial sectors, and these transactions have involved inbound and outbound investment throughout Europe and North America, as well as major markets in East and South Asia, South America and Australia.

Martin also regularly represents clients in tax controversies and other matters before the U.S. tax authorities.

### [Practices](#)

Tax, Tax Controversy and Litigation, Syndicated Leveraged Finance and Capital Markets, Structured Credit, Private Credit, Asset-Based Lending, Sports, Media & Entertainment Finance, Fund Finance, Financial Restructuring and Special Situations, Borrower Finance, Special Situations, Registered Funds, Hybrid Capital, Private Credit Restructuring, Family Office, Capital Markets, International Private Client Services, Private Client Services, Latin America, Restructuring

#### **Industries**

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Private Capital

#### **Education**

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New York University School of Law, J.D.  
University of Illinois, B.A.

#### **Admissions & Qualifications**

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New York

#### **Court Admissions**

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Tax Court of the United States

#### **Memberships**

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New York State Bar Association

#### **Awards & Recognition**

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Best Lawyers in America: Tax 2022-2024  
Chambers USA: New York: Tax 2016  
The Legal 500 United States: U.S. Taxes: Non-Contentious 2018-2021, 2024  
The Legal 500 United States: Tax: Domestic Tax: East Coast 2013, 2015-2016  
The Legal 500 United States: International Tax 2016-2025

#### **Languages**

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French