

Contact

Stuart L. Rosow

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Stuart Rosow is a partner in the Tax Department and a leader of the transactional tax team. He concentrates on the taxation of complex business and investment transactions. His practice includes representation of publicly traded and privately held corporations, financial institutions, operating international and domestic joint ventures, and investment partnerships, health care providers, charities and other tax-exempt entities and individuals.

For corporations, Stuart has been involved in both taxable and tax-free mergers and acquisitions. His contributions to the projects include not only structuring the overall transaction to ensure the parties' desired tax results, but also planning for the operation of the business before and after the transaction to maximize the tax savings available. For financial institutions, Stuart has participated in structuring and negotiating loans and equity investments in a wide variety of domestic and international businesses. Often organized as joint ventures, these transactions offer tax opportunities and present pitfalls involving issues related to the nature of the financing, the use of derivations and cross-border complications. In addition, he has advised clients on real estate financing vehicles, including REITs and REMICs, and other structured finance products, including conduits and securitizations.

Stuart's work on joint ventures and partnerships has involved the structuring and negotiating of a wide range of transactions, including deals in the health care field

involving both taxable and tax-exempt entities and business combinations between U.S. and foreign companies. He has also advised financial institutions and buyout funds on a variety of investments in partnerships, including operating businesses, as well as office buildings and other real estate. In addition, Stuart has represented large partnerships, including publicly traded entities, on a variety of income tax matters, including insuring retention of tax status as a partnership; structuring public offerings; and the tax aspects of mergers and acquisitions among partnership entities.

Also actively involved in the health care field, Stuart has structured mergers, acquisitions and joint ventures for business corporations, including publicly traded hospital corporations, as well as tax-exempt entities. This work has led to further involvement with tax-exempt entities, both publicly supported entities and private foundations. A significant portion of the representation of these entities has involved representation before the Internal Revenue Service on tax audits and requests for private letter rulings and technical advice.

Stuart also provides regular advice to corporations, a number of families and individuals. This advice consists of helping to structure private tax-advantaged investments; tax planning; and representation before the Internal Revenue Service and local tax authorities on tax examinations.

A frequent lecturer at CLE programs, Stuart is also an adjunct faculty member of the Columbia Law School where he currently teaches Partnership Taxation.

Practices

Tax, Tax Controversy and Litigation, Ownership and Operational Issues, International Private Client Services, Private Client Services

Industries

Financial Services, Private Capital, Asset Management, Private Equity, Real Assets, Life Sciences, Health Care

Education

Harvard Law School, J.D.

cum laude

Staff Member, *Harvard Civil Rights-Civil Liberties Law Review*, 1973-1974

Yale University, A.B.

cum laude

Admissions & Qualifications

New York

Clerkships

U.S. Court of Appeals, Seventh Circuit - Hon. Walter J. Cummings

Court Admissions

U.S. Court of Appeals, Seventh Circuit

Tax Court of the United States

Memberships

New York State Bar Association (Executive Committee of Tax Section, Former Chair of Committee on Tax-Exempt Entities, Former Chair of Committee on Taxation of Real Property)

New York City Bar (Former Chair of Personal Income Tax Committee)

Awards & Recognition

Lawdragon 500 Leading Tax Lawyers in America 2025

Chambers USA: New York: Tax 2015-2026

The Legal 500 United States: Tax: International Tax 2017-2019

The Legal 500 United States: U.S. Taxes: Non-Contentious 2018-2019, 2021

The Legal 500 United States: Tax: Domestic Tax: East Coast 2007, 2009-2011, 2015

New York Super Lawyers 2010-2014, 2018-2020

Fellow, American College of Tax Counsel

Best Lawyers in America 2021-2027