



## Sam Lichtman

Partner | Chair - Business Planning and Tax Practice Group

New York

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**PRACTICES** Tax, Corporate Tax, International Tax, Investment Management, Family Office, Capital Markets and Securities, Finance, Mergers and Acquisitions, Private Clients and Estate Planning, Family Wealth and Estate Planning, Real Estate, REITs and REMICs, Corporate, Midstream, Fund Finance, , Private Equity, Derivatives, Asset Securitization

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Sam Lichtman is a partner and chair of the Tax Practice Group of Haynes Boone. His practice is broad-based and focuses on mergers and acquisitions, corporate restructurings and joint ventures, with a particular emphasis on international transactions. He also has extensive experience advising financial institutions, multi-national corporations, private equity sponsors, investment funds and other business and investment entities with respect to cross-border structured investments and financings, financial products and capital markets transactions.

### Selected Publications and Speeches

- "Private Investment Funds' New Fatca Considerations," guest author, *IFLR*, November 7, 2013.
  - "An Overview of Tax Provisions in Credit Agreements," presenter, Bank of America Presentation, June 13, 2012.
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## QUALIFICATIONS

### EDUCATION

- M.A., Beth Medrash Govoha, 1997
- B.A., Beth Medrash Govoha, 1995
- J.D., Columbia Law School, 2000, James Kent Scholar, Harlan Fiske Stone Scholar

### ADMISSIONS

- New York
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## PROFESSIONAL AFFILIATIONS AND ENGAGEMENTS

- American Bar Association (Tax Section)

- New York State Bar Association (Tax Section)
  - The Loan Syndications and Trading Association Primary Market Committee
  - International Fiscal Association
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## SELECTED CLIENT REPRESENTATIONS

- Represented multinational clients in connection with developing and implementing tax-advantaged holding company structures in Ireland, Luxembourg, Switzerland and Bermuda.
- Represented investment banks and financial institutions in connection with cross-border tax arbitrage transactions, including foreign tax credit related transactions; cross-border repos, securities loans and equity swaps; and transactions designed to enhance foreign tax deductions, credits and losses.
- Represented issuers and underwriters in connection with the issuance of financial products including debt-equity units, hybrid securities (including the first bank holding company term debt hybrid security to achieve Tier 1 and "Basket D" treatment) and structured notes.
- Represented a U.S. energy and commodity exchange in its tax-free acquisition of a New York-based commodity futures exchange.
- Represented a U.S. health information services company in connection with its merger with a medical technology company in a tax-free transaction valued at \$1.29 billion.
- Represented a Bermuda-based insurance company in connection with its hostile acquisition of another insurance company valued at \$1.7 billion.
- Represented a New York-based private equity firm in its acquisition of a U.K. investment bank.
- Represented a number of Australian banks in connection with the issuance of Australian convertible, exchangeable and stapled securities.
- Represented a Dutch bank as issuer of perpetual hybrid capital securities in two SEC-registered offerings with an aggregate value of US\$2.65 billion.
- Represented the underwriters in the issuance of three perpetual bond offerings by a Mexican issuer, involving the issuance of Yen perpetual bonds and the use of currency swaps to issue USD perpetual bonds.
- Represented the underwriters in a contingent capital transaction, involving the issuance of fixed rate bonds by an investment vehicle backed by financial assets and swaps or, at the option of the issuer, newly issued high-equity credit instruments.
- Represented foreign private and institutional investors in connection with investments in U.S. real estate.