



PRACTICE AREAS

Corporate and Business Organizations

Taxation

EDUCATION

New York University School of Law, LL.M. in Taxation, 1989

Stanford Law School, J.D., 1984
Stanford Journal of International Law, Managing Editor, 1983-1984

Cornell University, A.B., 1981,
cum laude

BAR AND COURT ADMISSIONS

New York

Ohio

U.S. Claims Court

U.S. Tax Court

DAN L. JAFFE

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Dan is a partner in the Vorys Columbus office and a member of the tax group. He served for many years as the head of the firm's Federal Tax subgroup. His tax practice includes mergers, acquisitions, divestitures, partnerships, LLCs, joint ventures, S corporations, real estate, restructurings, workouts, venture capital, business planning, executive compensation, financing and equity transactions, international transactions and tax controversies. In addition to his tax practice, Dan also (i) regularly represents clients in organizing and operating LLCs, partnerships and other joint ventures and (ii) has provided extensive counsel to family office clients. He has experience working in French, German and Italian.

Career highlights include:

- Providing tax advice to over 1,000 clients (ranging from Fortune 50 corporations to closely held businesses and individuals)
- Structuring hundreds of mergers, acquisitions and divestitures
- Structuring hundreds of partnerships, LLCs and joint ventures
- Structuring dozens of like-kind exchanges under Section 1031, including non-simultaneous, reverse, build-to-suit and leasehold exchanges
- Obtaining SEC exemptive orders for a family office under the Investment Company Act and the Investment Advisers Act

Dan is a member of the American Bar Association, the Ohio State Bar Association and the Columbus Bar Association. He is also licensed to practice in New York.

Dan has lectured on the tax aspects of mergers and acquisitions for the Columbus Tax Conference, the Business Tax Subcommittee of the Columbus Bar Association and the Capital Tax Club.

Dan received his LL.M. in Taxation from New York University School of Law and his J.D. from Stanford Law School, where he was the managing editor of the *Stanford Journal of International Law*. Dan received his A.B. *cum laude* from Cornell University and was a College Scholar.

Insights

"*Client Alert: New IRS Guidance Addresses the Tax Cost of Providing Parking to Employees, Even for Tax-Exempt Employers,*" January 2, 2019

"*Federal Tax Bulletin: Prompt Action Urged for LLC and Partnership Agreements that Do Not Yet Address New Partnership Audit Rules,*" August 21, 2018

VORYS

DAN L. JAFFE

(Continued)

"*Client Alert: Carried Interests and Investment Management Fees: Certain Tax Reform Changes for Fund Managers,*" April 11, 2018

"*Client Alert: 20% Deduction for Qualified Business Income of Individuals,*" January 5, 2018

"*Client Alert: "Tax Reform" Highlights for Real Estate Businesses,*" January 2, 2018

"*Client Alert: "Tax Reform" Changes Will Take Immediate Effect,*" December 29, 2017

"*Client Alert: Proposed Regulations Confirm Broad Scope of New Partnership Audit Rules, Affecting Partnerships and LLCs Treated as Partnerships - Is Your Operating Agreement Ready?,*" June 30, 2017

"*Client Alert: Recent Changes to Federal Partnership Tax Rules Eliminate Usefulness of Bottom-Dollar Guarantees and Reduce Effectiveness of Debt-Financed Distributions to Avoid Disguised Sale Treatment,*" November 14, 2016

"*Client Alert: New Partnership Audit Rules Impose Federal Income Tax Liability Directly on Partnerships/LLCs,*" December 1, 2015

"*Client Alert: Changes to Federal Tax Return Filing Deadlines,*" August 6, 2015

Honors and Awards

Columbus CEO, Top Lawyers in Columbus, 2010-2015, 2017-2018

The Best Lawyers in America, Tax Law, 2001-2019

Fellow of the Columbus Bar Foundation since 2006

Martindale-Hubbell AV Peer Review Rated