



David Stauber

Partner

New York
+1 212-294-5299

David Stauber focuses his practice on the federal income tax aspects of mergers and acquisitions, fund formation, and securities offerings matters.

David advises on a broad range of corporate transactional matters, focusing his practice on the federal income tax considerations relating to mergers and acquisitions, fund formation and investments, and securities offerings. He has significant experience with both public and private company mergers and acquisitions, tax planning for private equity, hedge fund, joint venture, family office and other investment funds (including formation structures and tax strategies for acquisitions, dispositions, and divestitures), cross-border transactions, qualified opportunity zone structures, corporate restructurings, and both inbound and outbound international tax matters.

Key Matters

Some of the experience represented below may have been handled at a previous firm.

- Structured the tax-free sale of a biotechnology company through the use of an innovative “horizontal double dummy” acquisition structure.

- Advised an international private equity fund on the purchase of a multi-national pharmaceutical company utilizing a tiered acquisition structure.
- Advised a private equity fund on the acquisition, operation and subsequent disposition of a manufacturer of highly-engineered thermoforming equipment.
- Advised on ICOs and on a tax-efficient structure for an offshore cryptocurrency hedge fund.
- Represented a neuromusculoskeletal venture capital fund on the funding and acquisition of the worldwide assets of a leading spinal implant technology platform.
- Structured the private equity fund acquisition of a school therapy staffing solutions business with a management equity rollover component.

Recent Experience

Roadzen, Inc. Closes Business Combination with Vahanna Tech Edge Acquisition I Corp.

Southern Cross Group's Sale of S.I.N. Implant System to Henry Schein, Inc.

Whitsons Culinary Group Acquires Lintons Food Service Management

LAACO, Ltd.'s Sale to CubeSmart

GenNx360's Majority Investment in Whitsons Culinary Group

Recognitions

- Selected for inclusion on the 2019 *New York-Metro Rising Stars* list
- Merit Award for Taxation of Financial Instruments from the University of Michigan Law School

Activities

- NYSBA, Tax Section
- International Fiscal Association

Credentials

EDUCATION

David received his B.T.S., *summa cum laude*, from Beth Medrash Govoha. He earned his J.D. from the University of Michigan Law School, *cum laude*, where he received the Merit Award for Taxation of Financial Instruments. Additionally, David received his LL.M. in Taxation from New York University School of Law.

ADMISSIONS

- New Jersey
- New York

Related Insights & News

- Speaker, “Structuring Targeted Partnership Tax Allocations,” *Stafford Publications*, November 9, 2021.
- Speaker, “Structuring Redemptions of Partnership and LLC Interests,” *Stafford Publications*, October 5, 2021.
- Author, “Report on Proposed and Final Regulations Addressing GILTI and Subpart F High-Taxed Income Exception,” *New York State Bar Association, Tax Section*, September 20, 2020.
- Speaker, “Tax Treatment of Guaranteed Payments to Partners: Impact of IRC 199A, Section 707 Payments, Priority Allocation,” *Stafford Publications Webinar*, July 23, 2020.
- Speaker, “Structuring Redemptions of Partnership and LLC Interests: Issues Unique to Liquidating Distributions,” *Stafford Publications*, March 5, 2020.
- Presenter, “Application of 1061 and the Feasibility of Carry Waivers,” *Lorman Education Services*, February 6, 2020.
- Speaker, “Structuring Targeted Partnership Tax Allocations: Complying with IRC 704(B),” *Stafford Publications*, September 26, 2019.
- Speaker, “Tax Issues in Inbound and Outbound Transactions: Utilizing Partnerships to Maximize Tax Benefits,” *Stafford Publications*, May 30, 2019.
- Speaker, “The Tax Cuts and Jobs Act of 2017 One Year Later and Current State of the Taxation,” *Investment Management and Private Funds: What’s Happening Now? Series*, *West LegalEdcenter*, May 21, 2019.
- Author, “Be Prepared: New U.S. IRS Partnership Representative Rule Deadline Is Approaching,” *The Alternative Investment Management Association Journal*, March 2019.
- Speaker, “New IRS Partnership Audit Rules for Private Equity and Hedge Funds,” *Stafford Publications*, January 10, 2019.
- Author, “Tax-Efficient Structuring Considerations for Family Office Management Expenses,” *Pepper Hamilton Client Alert*, November 1, 2018.
- Author, “Tax Planning for Investment into the United States Through Hybrid Entities,” *Pepper Hamilton Tax Update*, July 2017.
- Author, “Report on the Application of Section 894 to Effectively Connected Income of Hybrid Entities,” *New York State Bar Association, Tax Section*, June 13, 2017.

RECOGNITIONS

Winston Ranked in *Leaders League 2024* for Brazil – International Firms, Capital Markets

NOVEMBER 3, 2023

RECOGNITIONS

Winston Ranked in *Leaders League 2023* for Brazil – International Firms, Capital Markets

NOVEMBER 4, 2022

RECOGNITIONS

Winston & Strawn Recognized in *The Legal 500 U.S. 2022*

JUNE 8, 2022

CLIENT ALERT

Investment Management Regulatory & Compliance Calendar and Guidebook 2022

JANUARY 24, 2022

BLOG

House Ways and Means Committee Tax Proposal

NOVEMBER 30, 2021

SPEAKING ENGAGEMENT

Structuring Redemptions of Partnership and LLC Interests: Issues Unique to Liquidating Distributions

OCTOBER 5, 2021

PRESS RELEASE

Winston & Strawn Continues Expansion Of Tax Practice With Addition Of David Stauber

JUNE 16, 2021

IN THE MEDIA

Winston Partner David Stauber Featured in Law360

JUNE 16, 2021

Capabilities

Capital Markets

Debt Finance

Derivatives & Structured Products

Private Investment Funds

Finance

Tax

Private Equity

Restructuring & Insolvency

Real Estate

Health Care