Rachel Ingwer

Partner

New York
+1 212-294-4760

Rachel advises clients on various domestic and cross-border tax issues, including both M&A and fund-related tax matters. In addition, she has significant experience with addressing tax issues for high net worth individuals.

Rachel concentrates her practice on transactional matters. She advises clients on a wide variety of private equity and other transactional issues (both domestic and cross-border), including business formations, taxable and tax-free mergers and acquisitions, divestitures, financings and restructurings and recapitalizations. Rachel also advises clients on debt and equity offerings, tax disclosures issues, and fund formation issues, including structuring and partnership matters.

In addition, she advises high net worth individuals on individual and private foundation tax matters, as well as tax matters relating to their business interests.

Recent Experience

Winston Represented Revelstoke Capital Partners in Acquisition of NKMD MGMT, LLC

Court Square Capital Partners in its Definitive Agreement to Sell Advanced Diabetes Supply Group for US$1.1B

Winston Represents KeHE Distributors, LLC in a $250.0 Million Senior Secured Notes Tack-On Offering

$800 Million Commonwealth Edison Company Public Offering of First Mortgage Bonds

US$900M Constellation Energy Generation, LLC Public Offering of Green Senior Notes

$1.7 Billion Exelon Corporation Public Offering of Notes

Winston Represented Whitsons Culinary Group in its Acquisition of Fresh Picks Café

Represented Post Capital Partners in its Acquisition of RKON

Winston Represents KeHE Distributors, LLC in a $750.0 Million Senior Secured Notes Offering

Groupon, Inc. $80.0 Million Fully Backstopped Rights Offering for Common Stock

Recognitions

- *Best Lawyers: Ones to Watch® in America*, Corporate Law (2021-2023)
- *Best Lawyers: Ones to Watch® in America*, Tax Law (2022-2025)
- *New York Metro Rising Stars*, Tax Practice (2015-2022)
- *The Legal 500 U.S.*, Non-Contentious Tax Practice (2018)

Activities

- Member, New York State Bar Association, Tax Section

Credentials

EDUCATION

Rachel received a S.B. in Political Science from the Massachusetts Institute of Technology in 2005 and a J.D. from Columbia University School of Law in 2008, where she was a Harlan Fiske Stone Scholar and served as articles editor and notes editor of the *Columbia Journal of Gender and Law*.

ADMISSIONS

- New York

Related Insights & News

Rachel has spoken at webinars relating to recent developments in cross-border taxation and sales of privately held businesses.

Speaking Engagements

- “Cross-Border Tax Planning with the Qualified Small Business Stock Exclusion,” International Tax Conference Panel

- "Hedge Funds and IRS Partnership Audit Rules: Advanced Tax Strategies in Structuring Private Investment Funds in Light of New IRS Rules," Strafford Webinar
- "Acquisitions of Family-Owned Businesses: Valuation, Due Diligence, Deal Structure, Operational Transition," Strafford Webinar

Publications

- "Maximizing Value & Minimizing Risks in Carve-Outs: Seller's Pre-Sale Preparation," *Deal Lawyers*

BLOG

Winston for Good Supports Under-Resourced NYC Students

DECEMBER 18, 2024

RECOGNITIONS

Winston Attorneys Recognized in *Best Lawyers: Ones to Watch® in America* 2025

AUGUST 15, 2024

NEWS

2023 Pro Bono Impact Report

MAY 1, 2024

SPEAKING ENGAGEMENT

Winston & Strawn Partners Rachel Ingwer and Jeff Rubinger Speak at the 2024 International Tax Conference

JANUARY 18, 2024

WEBINAR

Winston & Strawn Partner Rachel Ingwer Presents on U.S. Tax Considerations for Korean Companies Interested in Acquiring U.S. Businesses

DECEMBER 5, 2023

RECOGNITIONS

Winston Attorneys Recognized in *Best Lawyers: Ones to Watch® in America* 2024

AUGUST 17, 2023

IN THE MEDIA

Rachel Ingwer Returns to Winston & Strawn in New York

MAY 3, 2023

PRESS RELEASE

Winston & Strawn Strengthens Tax Practice With Return of New York Partner Rachel Ingwer

MAY 1, 2023

RECOGNITIONS

Winston & Strawn Attorneys Recognized in Best Lawyers: Ones to Watch 2021

AUGUST 20, 2020

CLIENT ALERT

IRS Issues Proposed Regulations for Carried Interest

AUGUST 6, 2020

CLIENT ALERT

What Tax Actions Should Companies Be Taking Now?

APRIL 13, 2020

CLIENT ALERT

What Tax Actions Should Portfolio Companies Be Taking Now?

APRIL 10, 2020

Capabilities

Transactions

Capital Markets

Private Investment Funds

Mergers & Acquisitions

Private Equity

Tax

Financial Services Transactions & Regulatory

Cryptocurrencies, Digital Assets & Blockchain Technology