

Leon Andrew Immerman

Senior Counsel

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Andy has proven himself an asset to all forms of legal entities when handling federal income tax aspects of planning and structuring transactions for more than 35 years. A thought leader in the field of taxation, he is a frequent author, speaker and leader of several industry groups.



Andy Immerman is a member of the Federal & International Tax Group. He focuses on the federal income tax aspects of planning and structuring transactions involving corporations, limited liability companies and partnerships.

Mr. Immerman, a frequent author and speaker, is past chair of the Committee on Taxation of the American Bar Association, Section of Business Law. He is a former member of the Executive Committee of the State Bar of Georgia, Business Law Section; Life Fellow of the American Bar Foundation; and former member of the editorial board of *Business Law Today*. While chair of the Partnership and LLC Committee of the State Bar of Georgia, Business Law Section, he led the drafting of the most comprehensive set of amendments to the Georgia LLC Act in the history of the act. He participated in several drafting projects of the ABA Section of Business Law, published in *The Business Lawyer*. Mr. Immerman is listed in *The Best Lawyers in America*[®], *Chambers USA: America's Leading Lawyers for Business* and *Georgia Super Lawyers* magazine. In 1982-83, he was a law clerk for The Honorable Judge Arlin M. Adams, U.S. Court of Appeals for the Third Circuit, Philadelphia.

Representative Experience

- Counsel to taxpayers in leveraged partnerships and "mixing bowl" partnerships involving hundreds of millions of dollars.
- Tax advice on numerous taxable and tax-free mergers and acquisitions involving entities of different types in various industries over the course of 30 years.

Publications & Presentations

Publications

- "New Rules on Tax Allocation Between Banks and Bank Holding Companies: Who Owns Tax Refunds?" *Business Tax Quarterly*, October 2014.
- "Selling LLC Interests: The Tax Consequences May Not Be What You Expected," *Business Law Today*, December 2013.
- "The Georgia LLC Act: Recent Developments and Future Possibilities," *John Marshall Law Journal*, September 12, 2013.
- "Mutual Banking Institutions in Tax-Free Reorganizations: What Kind of Stock Does a Nonstock Corporation Have?" *Journal of Taxation and Regulation of Financial Institutions*, September/October 2012.
- "The Georgia LLC Act Comes of Age," *Georgia Bar Journal*, August 2010
- "Buying a Business That Has Deferred Income: Regs. §1.1502-80(g)," *BNA Insights & Commentary*, August 2010.
- "Unexpected Pitfalls in Using LLCs," *AICPA Tax Insider*, August 12, 2010

- “Uncertain Tax Position Reporting Looking More Likely,” *AICPA Tax Insider*, June 10, 2010.
- “Acquiring US Businesses with an Eye on the Exits,” *International Tax Review*, Mergers & Acquisitions Supplement, April 2010.

Professional & Community Engagement

- CFA Institute's Claritas® Investment Certificate
- Life Fellow, American Bar Foundation
- American Bar Association, Tax Section and Business Law Section
- State Bar of Georgia, Tax Section and Business Law Section
- Atlanta Bar Association, Tax Section

Education

- Yale University (J.D., 1982)
- Princeton University (Ph.D., 1978)
- Princeton University (M.A., 1976)
- University of Minnesota (M.A., 1976)
- Carleton College (B.A., 1973)

Admitted to Practice

- Georgia
- Pennsylvania

Related Services

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