



Partner

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Haddonfield, NJ

Practice Areas

Tax Law

Business Counseling

Cannabis Law

Trade Secret Protection and Non-Compete

Mergers & Acquisitions

Admitted

New Jersey

Pennsylvania

United States Tax Court

Education

New York University, Executive LL.M. in

Taxation

Rutgers Law School

Juris Doctor, with honors, 2006

The College of New Jersey

Bachelor of Science, Accountancy, 2002

Other Professional: Certified Public Accountant,

New Jersey (inactive)

Tiffany Donio counsels emerging and established businesses and their principals on the corporate and tax issues they encounter through every stage of their business life cycle, including with respect to entity formation, mergers and acquisitions, divestitures, restructurings, securities offerings, joint ventures, corporate governance, and commercial transactions.

In her tax practice, Tiffany provides planning and compliance advice on a wide variety of federal, state and local tax issues involving income, franchise, sales and use, gross receipts and other miscellaneous taxes. In addition, she has represented clients during federal, state and local tax controversies at the audit, administrative and judicial levels.

Tiffany represents clients in a wide range of industries including, food and agriculture, healthcare, real estate, restaurant and beverage, retail, software and technology, petroleum, energy and utilities, cannabis, construction and engineering, media, internet and advertising, manufacturing, and software and technology.

Representative Experience

Corporate Law:

- Represented producer, manufacturer and distributor of beverage and food products in connection with a joint venture for the operation of a plant acquired by investor in a bankruptcy proceeding.
- Represented a leading maker of fitness equipment, and its shareholders, in the sale of all of its issued and outstanding stock to a publicly traded corporation on the NYSE, for a total consideration of \$195 million.
- Represented a private label producer of beverage and food products as corporate counsel providing advice on all aspects of commercial transactions related to its business, including the drafting and negotiation of co-pack agreements, private label agreements, supply agreements, non-disclosure agreements, purchase agreements and terms and conditions of sale.
- Advised on the Hart-Scott-Rodino pre-acquisition reporting requirements in connection with an acquisition valued in excess of \$600 million.
- Represented numerous clients in connection with the negotiation and drafting of shareholder agreements, partnership agreements, and limited liability company operating agreements.
- Represented buyers and sellers through all aspects of merger and acquisition transactions, including in the following industries:

technology, restaurant and beverage, retail automotive, retail insurance, professional services, and manufacturing.

- Advised clients with respect to commercial transactions, including with respect to the sale of goods and warehousing agreements, negotiation of restrictive covenants, and independent contractor agreements.
- Counseled public company regarding SEC compliance and reporting matters including the drafting and filing of proxy statements, current reports on Form 8-K, periodic reports on Form 10-K and Form 10-Q and Section 16 filings.

Tax Law:

- Provided tax advice with respect to structuring and other tax issues related to merger and acquisition transactions.
- Provided tax advice with respect to spin-off, mergers and other tax-free reorganizations.
- Advised clients with respect to the tax issues involved in like-kind exchanges of property.
- Drafted and negotiated the waterfall and tax allocation provisions in numerous limited liability company operating agreements.
- Advised clients with respect to economic nexus and sales and use tax compliance in the wake of *South Dakota v. Wayfair*.
- Represented a taxpayer before the Tax Court of New Jersey with respect to an appeal of a sales and use tax assessment related to capital improvements.
- Represented real estate brokerage firm and its owner in the U.S. Tax Court with respect to significant income tax deficiencies.
- Represented financial advisor in the U.S. Tax Court and Third Circuit Court of Appeals with respect to character of income arising from award in an arbitration proceeding.
- Obtained abatement of penalties on behalf of clients from IRS and state taxing authorities.
- Represented taxpayers in the petroleum, utilities, retail and healthcare industries before federal and state taxing authorities on a variety of issues, including income tax matters, sales and use tax, motor fuels and other miscellaneous tax matters and responsible person civil tax penalty matters.

Professional and Community Involvement

- New Jersey State Bar Association
- Chair-Elect of the Taxation Law Section, New Jersey State Bar Association
- Cannabis Committee Member, Business Law Section, New Jersey State Bar Association
- Board of Directors, National Association of Women Business Owners South Jersey Chapter
- Camden County Bar Association
- New Jersey Society of Certified Public Accountants

- Founder and Event Committee Member of Kelsey's Kaleidoscope, Inc.:
A New View for PAN
- Former Trustee of the Non Profit Development Center of Southern New Jersey

Awards and Recognition

- Named a "Top Attorney" for Taxation by SJ Magazine (2021)
- Named to "Awesome Attorney" List for Tax Law by South Jersey Magazine (2017, 2018, 2019)
- Named one of "2017 Women to Watch" by South Jersey Biz Magazine
- SNJ Business People 40 Under 40 (2014)