



Partner

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856.616.6147

Haddonfield, NJ

Practice Areas

Tax Law

Business Counseling

Cannabis Law

Corporate Department

Trade Secret Protection and Non-Compete

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, construction and engineering, media, internet and advertising, manufacturing, and software and technology.

Representative Corporate Experience

- Represented a leading maker of fitness equipment, and its shareholders, in the sale of all of the issued and outstanding stock of 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, 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

Representative Tax Experience

- Provided tax advice with respect to the tax issues related to merger and acquisition transactions.
- Drafted and negotiated the waterfall and tax allocation provisions in numerous limited liability company operating agreements
- Advised clients with respect to the tax issues involved in like-kind exchanges of property.
- Representing 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.
- 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, the U.S. Tax Court and the Tax Court of New Jersey 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

Professional Organization Membership

- New Jersey State Bar Association
- Second Vice Chair of the Taxation Law Section of the New Jersey State Bar Association
- Cannabis Committee of the Business Law Section of the New Jersey State Bar Association
- Camden County Bar Association
- New Jersey Society of Certified Public Accountants

Current Community Board Service

- Board of Directors of the Non Profit Development Center of Southern New Jersey
- Founder and event committee member of Kelsey's Kaleidoscope, Inc.: A New View for PAN

Awards And Recognition

- Named one of "2017 Women to Watch" in South Jersey Biz Magazine
- SNJ Business People 40 Under 40 (2014)

- South Jersey Magazine “Awesome Attorney” for Tax Law (2017 & 2018)
- Recipient, Arthur T. Vanderbilt Prize in Legal History, Rutgers School of Law - Camden (2006)
- Recipient, First Year Writing Award, Rutgers School of Law - Camden (2006)
- Recipient, Pro Bono Award, Rutgers School of Law - Camden (2006)