



# Andy Oppenheimer

*Partner*

*Buffalo*

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## Education

- Northwestern University School of Law, LLM, Taxation
- Syracuse University College of Law, *Cum Laude*, JD
- State University of New York at Buffalo, BA

## Practices & Industries

- Tax
- Semiconductor
- Pharmacy
- Corporate
- Canada-US Cross-Border

## Admitted to Practice

- New York

## Biography

Andy is a corporate and transactional tax lawyer with extensive experience with mergers and acquisitions and other complex business transactions. He advises corporations, partnerships, and limited liability companies on domestic and cross-border matters.

With a particular focus on structuring and executing M&A transactions, Andy also advises on financings, restructurings, reorganizations, and joint ventures. He represents private equity sponsors, portfolio companies, and closely held businesses in negotiated transactions, bringing an integrated tax and corporate perspective to deal structuring and execution. Andy has deep experience with sponsor-backed transactions, including structuring rollover equity arrangements, partnership waterfalls, and other complex capital arrangements.

Additionally, Andy advises on cross-border matters, including the structuring of multi-jurisdictional transactions and the application of international tax regimes and treaty considerations.

Andy is co-leader of Barclay Damon's Business Services Practice Group and co-chair of the Tax Practice Area. He previously served as an adjunct professor at the University at Albany, where he taught international tax in the LLM in Taxation program, and co-taught a cross-border capstone course at the University at Buffalo School of Law. He frequently publishes and speaks on federal and international tax matters.

## Bar Associations

- New York State Bar Association
- American Bar Association
- Ontario Bar Association

## Representative Experience

- Represented a long-standing Orchard Park specialty technical manufacturer in the successful sale of its equity and real property to a private equity platform.

## Prior Experience

- Hodgson Russ LLP, Partner
- Hodgson Russ LLP, Senior Associate
- Hodgson Russ LLP, Associate
- Ernst & Young, Manager
- Ernst & Young, Senior
- Erie County, Assistant District Attorney

## Selected Honors

- *The Best Lawyers in America*®: Corporate Law, 2024–2026; Litigation and Controversy – Tax, 2024–2026; Tax Law, 2024–2026
- Selected to *Super Lawyers* Upstate New York Rising Stars: Tax, 2020

## Selected Speaking Engagements

- Bar Association of Erie County 66th Tax Institute, “The ABCs of the Business-Related International Tax Provisions Under the Tax Cuts and Jobs Act”
- National TD Wealth Advisory Services Conference 2018
- CleantechIQ Webinar, “Implications of New US Tax Law in Cross-Border Transactions”
- New York State Bar Association, “LLCs and Corporations: Tax Legal Planning Considerations”
- New York State Bar Association, “The Non-Tax Lawyer’s Guide to Tax Law”

## Selected Media

- *Mergers & Acquisitions*, "Why Working Capital Pegs Matter for Lower Middle Market Sellers"
- Law360, "Barclay Damon Lands Tax Partner From Hodgson Russ"
- *Albany Business Review*, "Opportunity Zone Funds Offer Tax Incentives for Investments in Low-Income Communities"; "Breaking Down How Leased Property Figures Into Opportunity Zone Investments"
- *Buffalo Business First*, "Key Considerations About Opportunity Zone Fund Investments"
- CleanTechIQ, "Tax Changes Spur Foreign Cleantech Companies to Set Up in US"

## Selected Alerts & Blog Posts

- Forgiven But Not Forgotten: Cancellation of Indebtedness Income
- President Trump Continues to Emphasize Tariffs to Modify Trade Relationships
- Trump Administration Pauses Threatened Tariffs on Canada and Mexico
- Doing Business in the United States: Is Your Business Activity Subject to US Taxes?