



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
- Corporate
- Canada-US Cross-Border

Admitted to Practice

- New York

Biography

Andy is a seasoned tax and transactional lawyer who focuses his practice on cross-border and domestic tax and corporate matters involving partnerships, limited liability companies, and corporations. He advises business clients in a wide range of commercial transactions, including mergers and acquisitions, domestic and cross-border financings, restructurings, reorganizations, and spinoffs. He also represents clients in tax controversy disputes with the Internal Revenue Service. Andy serves as co-leader of Barclay Damon's Business Services Practice Group and is co-chair of the Tax Practice Area.

In addition to his practice, Andy is an adjunct professor at the University of Albany, where he teaches international tax in the school's master's degree program in taxation. He also co-taught a cross-border capstone course at the University at Buffalo School of Law.

Andy often speaks and writes on various 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

- Law360, “Barclay Damon Lands Tax Partner From Hodgson Russ”
- *Albany Business Review*, “Breaking Down How Leased Property Figures Into Opportunity Zone Investments”
- *Buffalo Business First*, “Key Considerations About Opportunity Zone Fund Investments”
- *Albany Business Review*, “Opportunity Zone Funds Offer Tax Incentives for Investments in Low-Income Communities”
- 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?