



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

- Canada-US Cross-Border
- Corporate
- Tax

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 is the Tax Practice Area co-chair.

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, 2024–2025; Litigation and Controversy – Tax, 2024–2025; Tax Law, 2024–2025
- 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

- [Doing Business in the United States: Is Your Business Activity Subject to US Taxes?](#)