

Timothy J. Santoli

Partner



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Overview

Timothy Santoli is a member of Dentons' Taxation practice. He has expertise in a wide variety of domestic and international federal income tax matters, including domestic and cross-border tax-planning strategies as well as taxable and tax-free mergers, acquisitions and dispositions of domestic and foreign corporations.

Recognition

Honors and Awards

- Ranked, *Legal 500 US*, Non-Contentious Tax, 2020
- Ranked, *Legal 500 US*, International Tax, 2020

Insights

- "IRS and Treasury finalize Section 199A rental real estate safe harbor guidelines," Dentons client alert, October 9, 2019
- "Partnership Buyers, Beware IRS Withholding Proposal," *Law360*, May 20, 2019
- Co-author, "Tax Planning for Single Member Entities: Check-the-Box, Qualified REIT Subsidiaries and S-Corp Subsidiaries," *Practising Law Institute*, 2006
- Co-author, "Partnership Noncompensatory Options and Convertible Instruments: Proposed Treasury Regulations Clarify Tax Treatment," *Corporate Business Taxation Monthly*, August 2003
- "A Decade After Employment Division v. Smith: Examining How Courts Are Still Grappling with the Hybrid-Rights Exception to the Free Exercise Clause of the First Amendment," *Suffolk University Law Review*, 2001

Activities and Affiliations

Presentations

- Speaker, Tax seminar, "US inversion rules and accidental inversion", March 17, 2015

Memberships

- Member, Tax Section New York State Bar Association,
- Member, USA Branch of the International Fiscal Association
- Member, Foreign Activities of U.S. Taxpayers
- Member, US Activities of Foreigners
- Member, Tax Treaties Committee, Tax Section, American Bar Association

Areas of focus

Practices

- Corporate
- Corporate Taxation
- Individual Taxation
- International Taxation
- Partnerships and Other Pass-Through Entity Taxation
- Tax
- Taxation in Mergers and Acquisitions
- Restructuring, Insolvency and Bankruptcy

Industry sectors

- Cannabis
- Private Equity

Issues and opportunities

- Cannabis in the United States

Education

- New York University, 2002, LL.M., Taxation
- Suffolk University, 2001, JD, *magna cum laude*, *Suffolk University Law Review*
- The State University of New York at Stony Brook, 1998, BA

Admissions and qualifications

- Massachusetts
- New York