

Jeffrey S. Berger

Partner

Contact

New York

P 212.907.7393 | F 212.754.0330

jberger@spencerfane.com



Overview

Jeffrey Berger serves as a trusted advisor to clients across a wide range of industries, bringing decades of beneficial experience to structure complex corporate transactions, including mergers and acquisitions, private equity and venture capital investments, fund formations, and executive compensation arrangements.

Jeffrey's tax practice spans the full life cycle of business operations and transactions. He regularly advises on the structuring of business sales and acquisitions to optimize tax outcomes, including stepped-up basis transactions, flow-through taxation, and capital gains treatment. He is also deeply experienced in drafting tax allocation and cash distribution provisions for limited liability companies, partnerships, and private investment funds, as well as structuring carried interest and equity-based compensation arrangements for executives and investment professionals.

Jeffrey is frequently called upon to advise on the formation and operation of investment funds, including hedge, private equity, real estate, and venture capital funds, and works closely with the firm's corporate, bankruptcy, trusts and estates, and real estate groups to provide integrated tax strategies for restructurings, like-kind exchanges, and estate planning. He also handles complex tax controversy matters, including audits, appeals, ruling requests, and collection issues.

In addition to his tax practice, Jeffrey maintains an active corporate law practice. He advises large and midsize business entities, private investment funds, and joint ventures on formation, governance, and ongoing operational matters, and regularly represents both employers and senior executives in the negotiation and drafting of employment, equity, and separation agreements. In particular, this includes clients in the financial services, media, health care, technology, and advertising sectors who rely on him for his deep technical knowledge, strategic insight, and ability to navigate the intersection of tax, corporate, and transactional law with clarity and precision.

Education

- Georgetown University Law Center (J.D.), *cum laude*
- Binghamton University (B.A.)

Bar Admissions

- New York
- New Jersey

Distinctions

- *New York Metro Super Lawyers*, 2021–2024

Memberships

- Alliot Global Alliance
 - Worldwide Deputy Chair, 2025
 - Worldwide Board of Directors, 2018–present
 - North American Advisory Board, Chair, 2019–present
- American Bar Association, Tax Section
- New York State Bar Association, Tax Section

Presentations and Publications

- “The Future of Business & the Role Professional Advisors Need to Play,” Alliot Group, North American Leadership Conference, San Diego, California, 2020
- “What Do Clients Want from their Professional Advisors and What Challenges Do They See for Their Businesses?” Alliot Group, North American Leadership Conference, Orlando, Florida, 2019
- “Recent M&A Issues and Experiences,” Alliot Group, East Coast Meeting, Boston, Massachusetts, 2019
- “Beyond the Top Line Price: Wisdom for Selling Your Business,” Delaware Trust Webinar
- “Debt-Equity Swaps,” *Tax Lawyer*, 1984

Related Experience

- Structured business acquisitions and sales to achieve favorable tax results, which include stepped-up tax basis and/or flow-through taxation for buyers and capital gains as well as tax-free treatment for sellers.
- Negotiated and drafted complex tax allocation and cash distribution provisions of limited liability company and partnership agreements involving active businesses, joint ventures, and private investment funds.
- Structured and drafted “carried interest” and other equity-based compensation arrangements for executives and investment professionals.
- Structured, formed, and advised investment funds, including hedge funds, private equity funds, real estate funds, and venture capital funds.
- Assisted with family business restructurings to facilitate estate and gift tax planning and provide for management succession.
- Assisted with like-kind exchanges and other tax deferral strategies involving real property.
- Drafted and reviewed tax representations and warranties, indemnities, and tax controversy provisions of merger and acquisition agreements.
- Prepared tax disclosure and tax opinions in connection with securities offerings.
- Advised attorneys and accountants in connection with complex tax issues.

- Assisted in forming corporations, limited liability companies, and limited partnerships for new business or investment transactions and prepared related agreements among participants.
- Advised investment fund managers and other employers in connection with operational issues involving employee or partner disputes.
- Represented executives in the financial services, advertising, media, health care, technology, and other industries in connection with employment and separation agreements.
- Prepared stock option, equity appreciation, and other equity-based compensation plans and agreements.