



Steven E. Plotnick

Of Counsel

New York, NY

splotnick@mclaughlinstern.com

Phone: 212-455-0441

Fax: 212-751-4332

Steven E. Plotnick concentrates in both cross-border and domestic taxation with respect to structuring (or restructuring) corporate and partnership operations, including business and real property acquisitions, joint ventures, leasing, reorganizations and liquidations.

His practice includes counseling domestic and foreign businesses and individuals with respect to cross-border acquisitions and financings, tax treaty matters, portfolio interest exemption, Passive Foreign Investment Companies (PFICs), Controlled Foreign Corporations (CFCs), foreign tax credits, the use of trusts and disregarded entities as investment vehicles, and withholding and reporting issues, including the Foreign Account Tax Compliance Act (FATCA). Steven's experience in this regard also includes providing opinion letters and seeking advance rulings from the IRS.

Steven was formerly a Law Partner at Rosenman & Colin LLP and a member of its Tax Department and the Aviation Industry, Financial Markets Regulation and Media & Communications Practice Groups.

Steven is an Adjunct Professor of Law at New York Law School teaching Partnership Taxation.

Education

- Fordham University School of Law (J.D., 1989)
- New York University School of Law (LL.M., 1994)
- University of Miami (B.B.A., 1986)

Bar Admissions

- New York
- New Jersey
- District of Columbia

Military

- Steven is a former Drill Sergeant in the United States Army Reserves

Lectures

- Steven has lectured on diverse issues of taxation and has conducted seminars entitled "Managing International Operations: Strategies for Controllers" for the American Management Association, been a panelist at an Association of the Bar of the City of New York seminar entitled "Fundamentals of Taxation of Foreign Investors," and acted as the moderator on a panel at a conference entitled "Mastering Effective Tax Practices for Private Investment Partnerships" for the Institute for International Research. He has co-authored Chapter 6, Tax Aspects, of the treatise entitled Going Private. He has also authored articles entitled Withholding Rules Are Now in Effect, New York Law Journal, March 19, 2001, at 9; New Internal Revenue Code Section 1260 – Does it Close the Door on Tax-Driven Total Return Equity Swaps?, MFA Reporter (March 2000) and S Corporations, Commodities Trading, and 'Sting Tax', 73 Tax Notes 593 (Nov. 4, 1996).

Practice Areas

- Taxation