



Joshua C. Weinberger

Member

Philadelphia

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Joshua concentrates his practice in the area of federal income tax planning for all types of commercial transactions, including partnership agreements, joint ventures, mergers and acquisitions, stock and asset purchase transactions, and other transactional contexts, addressing the federal (including international aspects), state, and local tax considerations.

Joshua handles a wide range of tax-related matters, both in the corporate and real estate contexts. He has represented both publicly traded and closely held companies in planning tax strategies and implementing corporate transactions. He has a great deal of experience with like-kind exchanges (both with respect to real estate and other types of assets), as well as addressing the concerns of private and public REITs, pension funds, and other tax-exempt organizations. In both his corporate and real estate practice, he has represented U.S. taxpayers making investments abroad, as well as advising foreign individuals and entities regarding their operations and investments in the United States.

His practice also includes working with our Private Client Services Practice Group to address income and other related tax issues that arise in the context of estate planning. Outside of the transactional context, he has represented taxpayers before the IRS and state and local taxing authorities on audit and other controversy matters. He has also lectured on issues relating to partnerships, LLCs, real estate taxation, and exempt organizations/unrelated business income tax.

Joshua earned his undergraduate degree, *magna cum laude*, from Yeshiva University and his law degree, *cum laude*, from the University of Pennsylvania, where he was an editor of the *University of Pennsylvania Law Review* and a member of the Order of the Coif.

Experience

Represented Clark Capital Management Group, Inc. in connection with the sale of a large portion of its investment advisory business to AssetMark, Inc. The asset purchase agreement was negotiated in a compressed time frame and involved complicated issues relating to separating the portion of the business being sold from that being retained.

Represented public and private REITs in all areas of operations and types of transactions, including issuance of debt and equity on the capital markets, and transactions with respect to UPREIT units.

Structured and implemented multiple and various like-kind exchange and other tax-free/tax-deferred transactions/strategies for clients in the real estate industry.

Provided tax advice to domestic and foreign pension funds, and other substantial tax-exempt organizations, with respect to large real estate development and investment projects (including in the joint venture context) addressing concerns specific to special types of taxpayers.

Advised various clients regarding outbound and inbound transactions addressing treaty concerns, FIRPTA and other withholding issues.

Represented two apparel manufacturers with domestic and Central American operations in their sale to

Practice Areas

- Tax
- Nonprofit & Tax-Exempt Organizations

Education

- University of Pennsylvania Law School, J.D., *cum laude*, 1999
- Yeshiva University, B.A., *magna cum laude*, 1995

Bar Admissions

- Pennsylvania

Court Admissions

- U.S. Tax Court

Affiliations

- American Bar Association
- Philadelphia Bar Association

Awards & Honors

- Best Lawyers in America 2018-2019

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an affiliate of Apollo Global Management, LLC which is forming an apparel supply chain company in connection with a strategic partnership with Nike.

Represented eMarketer, Inc., the leading aggregator of information on trends in media and technology, in connection with its acquisition by one of the world's largest digital publishers, Axel Springer, in a complex and reverse merger transaction for a purchase price of approximately \$242 million.

Represented investors in purchasing convertible preferred limited liability company interests in a business that utilizes food waste from supermarkets and other sources to produce fertilizer, animal feed, and other products.

Provided advice and counsel to an aviation leasing company in connection with tax issues arising from a \$150 million private placement led by institutional private equity and pension fund investors. The transaction involved complex structuring and tax issues, as well as the accommodation of legacy investment capacity rights in favor of the lead investor from the client's prior fund.

Represented the seller in the sale of 80 percent of a family business in the luxury retail industry.

Represented Eurofins Scientific SE in the acquisition of EAG Laboratories from affiliates of Odyssey Investment Partners. The transaction is valued at \$780 million on a cash-free, debt-free basis and includes EAG's 21 laboratories in 18 locations around the world, including subsidiaries in the United States and six other countries. This significant transaction drew upon the experience of the firm's corporate, international, antitrust, tax, real estate, transportation and trade, employment, and benefits attorneys.

Represented the ownership of a top construction management firm located in the Mid-Atlantic region in connection with the sale of most of the company's equity to senior management, with the buyers delivering promissory notes for payment of the purchase price to be paid through cash flow from company operations. This transaction drew on the experience of the firm's corporate, tax, labor and employment, and employee benefits attorneys.

Represented EvolveIP, LLC, a Pennsylvania-based cloud computing company, in its acquisition of Mtel B.V. and Mtel GmbH, cloud communications services providers of contact centers, IP phone systems, and business collaboration tools based in the Netherlands and Germany.

Represented a physical therapy provider in a restructuring and financing involving multiple stakeholders and complex tax planning. The transaction drew upon the experience of the firm's corporate, tax, and real estate attorneys.

Represented a newly formed Delaware Special Purpose Entity affiliated with our client, Merion Realty Partners, LLC, in connection with its \$58 million acquisition of Champions Walk Apartment Complex in Bradenton, Fla. In addition to the acquisition, the project included preparation of the private placement documents and joint venture agreement with a large institutional investor and large public trust, a \$45.9 million agency loan, issuance of a Florida Opinion, a Delaware Single Member LLC Opinion, and a U.S. bankruptcy non-consolidation opinion.

Represented the borrower in a senior-secured financing to refinance an existing senior loan and to acquire growth capital.

Represented Evolve IP, LLC, a Pennsylvania-based cloud computing company, in its purchase of 100 percent of the equity of The Voice Factory, Ltd., a UK-based cloud communications provider. The transaction drew on the experience of the firm's corporate, tax, litigation, and intellectual property attorneys.

Represented a newly formed Delaware Special Purpose Entity affiliated with Merion Realty Partners, LLC in connection with its acquisition of The Ledges Apartments in Groton, Conn. In addition to the acquisition, the representation included preparation of the private placement documents, a joint venture agreement, and a substantial agency loan.

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