

## Aman Badyal

Shareholder

abadyal@weintraub.com

t: 858.432.5745

m: 858.432.5740



### Education

L.L.M., Taxation, New York University School of Law

J.D., Georgetown University Law Center

B.A., Business Administration and Accounting, University of Washington

### Bar Admissions

California

### Affiliations

South Asian Bar Association-San Diego- Board Member

## PRACTICE AREAS

Corporate | Tax

Aman Badyal is a shareholder in the Firm's Corporate Group. He provides sophisticated tax advice in connection with various business transactions, including loan workouts, executive compensation, mergers, acquisitions, reorganizations, cross-border transactions, international investment, and real estate development and investment projects. Aman is currently advising numerous clients in connection with the formation and structuring of Qualified Opportunity Funds and investment in Qualified Opportunity Zone Property.

With a background ranging from prestigious boutiques to large national and international firms, Aman has represented ultra-high net worth individuals, global conglomerates, early-stage start-ups, and clients with businesses and interests of all sizes. He regularly serves clients in the real estate, technology, hospitality, investment/finance, and entertainment industries.

Aman has taught Taxation of Business Organizations as an Adjunct Professor at Thomas Jefferson School of Law..

### Notable Representations:

- Counseled real estate developer regarding the various tax and other legal implications of a business restructuring, which included contemporaneous partnership distributions, partnership contributions, reverse IRC section 1031 like-kind exchanges and IRC section 708(b) (2) consolidations and divisions of numerous tax partnerships with an aggregate value in excess of \$500,000,000.
- Advised client and drafted tax opinion in connection with \$50,000,000 historic rehabilitation tax credit equity investment (total construction expenditures in excess of \$300,000,000).
- Counseled U.S. publicly traded corporation regarding U.S. income tax implications of a reorganization effectuated in connection with delisting the company in the U.S. and relisting it in the majority shareholders' home country.
- Worked with a foreign conglomerate's legal and foreign tax advisors in

developing a corporate structure that resulted in a zero percent worldwide corporate income tax rate with respect to the client's new product line.

- Structured disposition of approximately \$35,000,000 worth of marketable securities by a family investment partnership in order to avoid the Section 731(c) rules regarding distributions of marketable securities and the S Corporation built-in gains tax with respect to the distributive share of the majority partner.