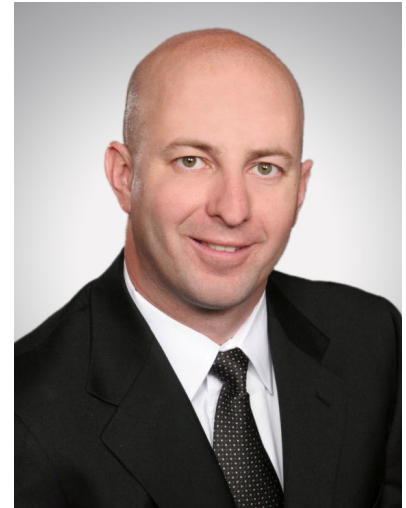


# Jeffrey B. Fugal

## Partner

Jeffrey B. Fugal practices in the areas of federal income tax, joint ventures, mergers and acquisitions, business law, and limited liability company and partnership law. His recent experience includes

- Advice regarding federal income tax issues in various business and commercial matters.
- Representation of parties in various venture capital investment and private equity transactions.
- Strategic advice and assistance to entrepreneurs and business owners in forming business organizations (including start-up companies).
- Representation of parties in negotiating, structuring, and unwinding joint ventures, limited liability companies, and partnerships.
- Representation of buyers or sellers in merger and acquisition transactions.
- Negotiating and drafting LLC operating agreements, partnership agreements, and shareholder agreements.
- Advice regarding federal income tax issues in various real estate transactions, Section 1031 Like Kind Exchanges, and debt workouts and restructurings.
- Advice regarding federal income tax issues in various business restructurings and in bankruptcy and insolvency matters.
- Advice regarding various Arizona state sales tax (transaction privilege tax) matters.



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### Phoenix Office

Tel: (602) 229-5257

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## Legal Services

- Business Law
  - Commercial Financial Services
  - Emerging Growth Companies
  - Investor Services
  - Private Equity/Venture Capital
  - Privately Held Businesses
- Tax
- Mergers & Acquisitions
- Energy, Environment & Natural Resources
  - Renewable Energy
- Higher Education
- Health & Life Sciences
  - Health Care Transactions

## Education and Honors

- University of Denver (LL.M. in Taxation, 1997)
- Indiana University – Robert H. McKinney School of Law (J.D., 1996)
- Brigham Young University (B.A., 1993)

### **Bar Admissions**

- Arizona
- Colorado

### **Court Admissions**

- U.S. District Court, District of Arizona, 1999
- U.S. Tax Court, 1997

### **Professional and Civic Activities**

- State Bar of Arizona (Chair, Tax Section, 2006–2007)
- American Bar Association (Member, Tax Section)
- Arizona Board of Specialization (Certified Specialist, Taxation Law)

### **Professional Recognition**

- Recognized as The Best Lawyers in America® "Lawyer of the Year" – Business Organizations (including LLC's and Partnerships, 2019)
- Listed in The Best Lawyers in America® (2007–present: Tax Law)
- Martindale-Hubbell AV® Peer Review Rated

### **Publications and Presentations**

02/20/19

#### **"Estate Planning Opportunities Under The 2017 Tax Act"**

*State Bar of Arizona*

02/20/19

#### **"Business Law Section CLE - Qualified Business Income (QBI) Deduction and Section 1202 Stock"**

*State Bar of Arizona*

02/06/19

#### **"Modern Real Estate Transactions 2019: Federal Income Tax Planning for Real Estate Transactions"**

*American Law Institute*

11/01/18

#### **"New Partnership Tax Audit Rules"**

*Arizona Federal Tax Institute*

11/01/18

#### **"Select Choice of Business Entity Issues"**

Arizona Federal Tax Institute

06/29/18

**"U.S. Tax Reform: Updates and Practical Implications"**

*Arizona State Bar Association, 2018 Convention*

06/29/18

**"The New Partnership Tax Audit Rules: Updates, Developments and Practical Implications"**

*Arizona State Bar Association, 2018 Convention*

02/01/18

**"Tax Opportunities and Tax Traps for Real Estate Transactions"**

*Real Estate Finance Journal*

02/01/18

**Tax Opportunities and Tax Traps for Real Estate Transactions**

*Tax Law Alert*

11/10/17

**IRS Provides Roadmap of Audit Triggers**

*Tax Law Alert*

06/17/16

**"Tax Controversy, Topics in Federal, State & EIRSA Litigation and Proposed Regulations for Disguised Payments for Services"**

*Arizona State Bar 2016 Convention*

04/18/16

**"Management Fee Waivers - Disguised Payments for Services and Related Developments"**

*Quarles & Brady LLP*

03/16/15

**"Business Law Boot Camp"**

*National Business Institute*

09/15/14

**"LLC Workshop: Choose, Draft and Maintain"**

*National Business Institute*

10/17/13

**"LLC Operating Agreements"**

*West Maricopa Bar Association*

09/19/13

**"Limited Liability Company Operating Agreement Drafting Tips"**

*Maricopa County Bar Association*

12/05/11

**"Advanced LLC Issues" (Instructor)**

*National Business Institute*

11/17/11

**"Current Issues in Joint Venture Taxation" (Instructor)**

*Lorman Education Services*

10/14/11

**Zero Tax on Gains From Certain Stock Acquired Before 2012**

*Tax Law Update*

10/05/11

**"Key Legal Distinctions between Business Entities" (Instructor)**

*Lorman Education Services*

06/21/10

**"LLC or Inc." (Instructor)**

*National Business Institute*

02/16/10

**"Helping Your Client Select the Best Entity Option" (Instructor)**

*National Business Institute*

02/02/10

**IRS Proposes Disclosure of Uncertain Tax Positions**

*Tax Law Update*

12/17/09

**"Real Estate Joint Ventures: An Alternative Capital Raising Strategy Webinar" (Instructor)**

*Strafford Legal Webinar*

10/15/09

**"Tax Traps in LLCs Webcast" (Instructor)**

*Arizona State Bar*

09/21/09


**"Drafting LLC Agreements: Essential Skills and Hands-On Training" (Instructor)**

*National Business Institute*

07/21/09

**"Tax Choice of Entity for Troubled Times" (Instructor)**

*Jewish Community Foundation of Southern Arizona*



06/04/09

**"Advanced LLC Issues" (Instructor)**

*National Business Institute*

06/01/09

**"LLC Trends and Developments, Understanding the World of Minority  
Fiduciary Obligations"**

*National Business Institute*

04/22/09

**"Federal Income Tax Issues Involving Real Estate" (Instructor)**

*Quarles & Brady Internal Continuing Education Presentation*

01/21/09

**"Limited Liability Companies" (Instructor)**

*National Business Institute*