

Paul J. Valentine

Partner

Paul Valentine is a member of our Business Law Practice Group. His practice emphasizes structuring corporate, partnership and real estate transactions; counseling medium and small businesses and tax-exempt organizations in tax matters; litigating tax cases in federal courts; and handling administrative controversies before the IRS. He also regularly assists clients in various industries with all aspects of merger and acquisition transactions. His representative experience consists of:

- Lead counsel on various merger and acquisition transactions including:
 - Represented a car wash company in disposition of a minority stake to a private equity firm in a transaction valued over \$200M
 - Sale of government contract business with a transaction size of over \$100M
 - Merger of two construction companies with a combined value in excess of \$100M
 - The purchase and sale of various companies in industries as diverse as medical, auto-repair and retail
- Represented founders, funds and individual investors to structure investments in new ventures to take advantage of the exclusion provisions of Section 1202 (qualified small business stock) and qualified opportunity zone funds
- Managed clients' tax collection and controversy matters including:
 - Defended worker classification audits and successfully requested Section 530 safe-harbor relief
 - Successfully prosecuted a federal tax refund suit requesting a theft loss for one of the largest ponzi schemes in Arizona
 - Handled penalty abatement requests for failure to file informational returns
- Creatively structured transactions involving distressed real estate to maximize clients' tax benefits from the interplay between the bankruptcy and tax code

Legal Services

- Business Law
- Tax

Education and Honors

- New York University School of Law (LL.M., 2010)
 - Major: Taxation



paul.valentine@quarles.com

Phoenix Office

Tel: (602) 229-5723

Fax: (602) 417-2962

- American University Washington College of Law (J.D., *cum laude*, 2009)
- Leeds University (B.S., 2002)
 - Major: Psychology

Bar Admissions

- Arizona
- Massachusetts

Professional and Civic Activities

- Arizona State University, Sandra Day O'Connor College of Law, Phoenix, AZ
 - *Adjunct Professor*, January 2018– Present
- GAP Activity Projects, Manduwala, India
 - *Volunteer*, August 1998 – February 1999
 - Taught English and Mathematics to Tibetan monks in a small hamlet in Northern India

Professional Recognition

- *The Best Lawyers in America*®, Corporate Law, 2022
- Selected for inclusion in *Southwest Super Lawyers*® – Rising Stars (2018-present: Tax: Business)