

Jeffrey Fugal

PARTNER

Phoenix

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About Jeff

Proactive, tax-savvy business law counsel

Jeff Fugal is a corporate and tax attorney who advises clients on a full range of business and federal income tax transactional issues. As a seasoned attorney with a master's degree in taxation, he brings deep knowledge of federal income tax law as well as business legal matters. He provides advice on the following types of matters:

- **Entity formation and tax choice of entity issues**
- **Structuring limited liability companies and joint ventures**
- **Federal income tax issues in merger and acquisition (M&A) transactions**
- **Equity compensation issues for limited liability companies**
- **Federal income tax advice related to the structuring of real estate transactions**

Jeff's focus is getting clients the legal and federal income tax advice they need to move their businesses forward. He works proactively to support clients in assessing and managing risk and in finding creative business solutions to their issues.

Experience in Action

- **Advising on business formation and restructuring matters**, including strategic advice and assistance to entrepreneurs, startups and established business organizations on choice of entity issues.
- **Representing parties in joint ventures, limited liability companies and partnerships**, including negotiating, structuring and unwinding of entities.

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

Colorado

Arizona

Court Admissions

U.S. District Court, District of Arizona, 1999

U.S. Tax Court, 1997





- **Negotiating and drafting LLC operating agreements, partnership agreements and shareholder agreements.**
- **Structuring equity compensation programs for limited liability companies**, including the grant of profits interests.
- **Representing buyers and sellers in merger and acquisition transactions**, including negotiating and structuring M&A transactions for both buyers and sellers and the structuring of rollover equity transactions for sellers.
- **Advising on a full range of federal income tax issues in business and commercial matters**, including in structuring M&A transactions, real estate transactions, Section 1031 Like Kind Exchanges, debt workouts, restructurings and insolvency matters.
- **Advising on venture capital investment and private equity transactions.**
- **Advising on the structuring of Qualified Opportunity Zone Funds.**

Capabilities

Business Law

Commercial Financial Services

Private Equity

Emerging Growth Companies and Venture Capital

Renewable Energy

Health Care Transactions

Tax

Mergers and Acquisitions

Energy & Infrastructure

Higher Education

General Corporate and Outside General Counsel Services

Research Institutions & Higher Education

Professional Recognitions

- *Best Lawyers in America*[®] "Lawyer of the Year" (2019, 2021, 2024: Business Organizations (including LLC's and Partnerships))
- *Best Lawyers in America*[®] (2007-present: Tax Law, Business Organizations (including LLCs and Partnerships))
- Martindale-Hubbell AV[®] Peer Review Rated

Professional & Civic Activities

- State Bar of Arizona (Chair, Tax Section, 2006–2007)





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- American Bar Association (Member, Tax Section)
 - Arizona Board of Specialization (Certified Specialist, Taxation Law)

