

# Stevens & Lee

Powerful partnerships. Standout solutions.



## Tiffany W. Donio

Shareholder

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Valley Forge

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## Areas of Focus

### Practice

Corporate, Finance and Capital Markets

Tiffany represents emerging and established businesses in a range of tax issues that arise throughout the business lifecycle, including in relation to entity formation, mergers and acquisitions, divestitures, restructurings, securities offerings, joint ventures, corporate governance and commercial transactions. She provides planning and compliance insights on a variety of federal, state and local tax issues involving income, franchise, sales and use, gross receipts and other miscellaneous taxes.

Tiffany's representations cover federal, state and local tax controversies at the audit, administrative and judicial levels. Her clients span an array of industries, including food and agriculture, health care, real estate, hospitality, retail, energy and utilities, cannabis, construction and engineering, media, internet and advertising, manufacturing and software and technology.

## Representative Experience

- Provided tax advice with respect to structuring and other tax issues related to merger and acquisition transactions
- Provided tax advice with respect to spin-off, mergers and other tax-free reorganizations
- Advised clients with respect to the tax issues involved in like-kind exchanges of property
- Drafted and negotiated the waterfall and tax allocation provisions in numerous limited liability company operating agreements
- Advised clients with respect to economic nexus and sales and use tax compliance in the wake of *South Dakota v. Wayfair*

- Represented a taxpayer before the Tax Court of New Jersey with respect to an appeal of a sales and use tax assessment related to capital improvements
- Represented real estate brokerage firm and its owner in the U.S. Tax Court with respect to significant income tax deficiencies
- Represented financial advisor in the U.S. Tax Court and Third Circuit Court of Appeals with respect to character of income arising from award in an arbitration proceeding
- Obtained abatement of penalties on behalf of clients from IRS and state taxing authorities.
- Represented taxpayers in the petroleum, utilities, retail and health care industries before federal and state taxing authorities on a variety of issues, including income tax matters, sales and use tax, motor fuels and other miscellaneous tax matters and responsible person civil tax penalty matters

## Affiliations

- New Jersey State Bar Association
  - Taxation Law Section, Chair
  - Business Law Section
- National Association of Women Business Owners, South Jersey Chapter, Board of Directors
- New Jersey Society of Certified Public Accountants
- Kelsey's Kaleidoscope, Inc.: A New View for PAN. Founder and Event Committee Member
- Non Profit Development Center of Southern New Jersey, Former Trustee

## Recognition

- Named a 2021 "Top Attorney" for Taxation by *SJ Magazine*
- Named to "Awesome Attorney" List for Tax Law by *SJ Magazine* (2017-2020)
- Named one of "2017 Women to Watch" by *South Jersey Biz Magazine*
- Recognized among the 2014 "SNJ Business People 40 Under 40"

## Education

- New York University School of Law, Executive LL.M.
- Rutgers University School of Law, J.D., with honors
- The College of New Jersey, B.S.

## Bar Admissions

- New Jersey
- Pennsylvania

## Court Admissions

- U.S. Tax Court

## Licensing

- Certified Public Accountant (inactive)