



Gerald Rokoff

Partner
CO-CHAIR, TRANSACTIONAL TAX PRACTICE

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Gerald Rokoff has more than 35 years experience in global and US tax matters, helping clients ensure maximum financial benefit and optimum tax treatment.

Gerald has extensive experience in advising fund sponsors, investment advisors and investors in identifying and implementing tax-efficient structures worldwide to enhance after-tax yield for the investors and advisors. He has structured investments for US and non-US investors across a broad base of asset classes including real estate, debt and equities, operating businesses and alternative investments.

Working closely with the firm's Insurance practice, Gerald advises insurance companies on the tax considerations in a wide range of insurance related transactions including reserve financing transactions (employing alternate structuring techniques), captive insurance arrangements, formation of funds making predominantly insurance-linked investments, structuring catastrophe bonds and event-linked derivatives, side-car investments, segregated cell investments and other equity investments with an insurance component. Gerald also advises public and private insurance companies operating in both the life and property and casualty sectors in structuring mergers and acquisitions, financings and restructurings in a tax-efficient manner. In addition, he works with private equity funds and regulated investment companies that are active in the insurance sector and regularly advise them on their investments and ongoing operations.

Gerald has significant experience advising clients on all aspects of avoiding the creation of a taxable presence in the United States, mitigation of effectively connected income, utilization of tax treaties and favorable law to eliminate incidences of the federal excise tax on insurance premiums, and compliance with withholding and reporting obligations under FATCA. In addition, he regularly advises clients on the specialized rules applicable to insurance companies under the controlled foreign corporation and passive foreign investment company regimes, and how to take advantage of statutory safe-harbors under these two regimes.

Gerald has also represented parties engaging in mergers and acquisitions (both tax-free and taxable), joint ventures and partnerships, multi-jurisdictional acquisitions and dispositions, leverage buyouts and bankruptcy reorganizations. Working with cross-practice teams, Gerald advises on identifying opportunities to add value through effective tax planning both before and after a transaction.

Gerald has extensively advised bankers and investment bankers on the tax aspects of capital market transactions, including structures designed to legally reduce the cost of funds or enhance yield in the United States and abroad.

RELATED SERVICES

- Tax
- International Tax Counsel
- Transactional Tax Planning

RELATED SECTORS

- Financial Services

CREDENTIALS

Admissions

- New York

Clerk Experience

- The Honorable Irving R. Kaufman, Chief Judge, United States Court of Appeals, Second Circuit, 1974 – 1975

Prior Experience

Before joining DLA Piper, Gerald was a tax partner at a global law firm and the Chair of its Global Tax Planning Committee.

Recognitions

- Clients tell *The Legal 500 United States* that "Gerald Rokoff has a wonderful ability to simplify complex tax transactions into an understandable description. This enabled me as the ultimate decision maker to make a well-informed business decision and understand the risk/rewards of such. This talent was also very helpful when we were in contentious negotiations; he was able to explain the tax concepts to the other party and be firm in our negotiating position. He was definitely a vital member of our team."
- *International Tax Review—World Tax* recognized Gerald as a top-tier tax adviser, noting that clients praise him as "incredibly sensitive, client-service oriented and a problem solver extraordinaire." He has been given the highest Martindale-Hubbell rating and has been named a New York Super Lawyer.
- *The Legal 500 United States* has recognized Gerald as a "tax expert." He "has extensive experience in advising on international tax structuring."
- *Latin Lawyer 250* recognized Gerald in the area of tax for "FIBRA issuances in Mexico."

Education

- J.D., Yale Law School 1974
Editor, *Yale Law Journal*
Assistant-in-Instruction
- B.A., State University of New York at Stony Brook 1971
summa cum laude
Valedictorian

Courts

- United States Tax Court

Memberships

- New York State Bar Association
- International Fiscal Association
- Tax Club of New York (President, 2000 – 2001)

INSIGHTS

Publications

- "Insurance Sector Trends: Forecast for 2018 and 2017 Year End Review," Insurance Update, February 5, 2018

Events

- Presenter, "Choice of Entity: Tax Considerations," The China Investor's 2016 Private Fund & Real Estate Opportunities Forum, Shanghai, November 16, 2016
- Panelist, "Accounting and Tax update," Opal Financial Group 2015 CLO Summit, December 3, 2015