



Tom Geraghty

Partner

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Tom Geraghty practices domestic and international corporate tax law spanning a wide spectrum of areas. He has extensive experience in advising fund sponsors, investment advisors and investors who seek to identify and implement tax-efficient structures worldwide in order to enhance after-tax yields.

Tom has counseled on investments for US and non-US investors across a broad base of asset classes, including real estate, infrastructure and debt and equities. He provides tax representation to US and non-US issuers and underwriters of debt and equity instruments, including variable and fixed-rate notes, collateralized debt obligations and other capital market transactions.

In addition, Tom counsels clients on the tax aspects of credit facilities and other loans made by domestic and foreign lenders as well as many aspects of restructuring transactions. He also concentrates on mergers and acquisitions, including developing, documenting and negotiating acquisition and financing structures for both corporations and investment funds.

RELATED SERVICES

- Tax

CREDENTIALS

Admissions

- Illinois
- New York

Education

- J.D., Yale Law School
Senior Editor, *Yale Law Journal*
- B.A., St. John's University
summa cum laude
Dean's List

Memberships

- American Bar Association

INSIGHTS

Publications

Taxation of cryptocurrency: reporting charitable contributions in the US and new developments in the UK

16 January 2020

Charities that accept donations of cryptocurrency face a number of administrative challenges; plus new guidance from HMRC.

Proposed US Treasury regulations address tax consequences of LIBOR phaseout

28 October 2019

The Proposed Regulations address tax issues that may be implicated by the change from the LIBOR to an alternative reference rate.

Proposed regulations eliminate major US tax impediments to utilizing foreign subsidiaries for credit support

14 NOV 2018

Potentially increasing the ability of US corporate borrowers to provide credit support in the form of guarantees by, and pledges of assets of, their foreign subsidiaries/CFCs.

- Co-author, "Selected Tax Issues in Rep and Warranty Insurance Deals," *Tax Notes*, January 8, 2018

Events

Previous

Tax implications of private equity waterfall and carried interest provisions

4 December 2019

Webinar

- "Partnerships in M&A Transactions: Positioning for the New IRS Partnership Audit Rules," Grant Thornton online webinar, February 2018
- "Implementation of Tax-Efficient Investment Structures," Center for Investor Education (Byron Bay, Australia), 2013
- "Cross-Border Transactions," EEI International Tax Bootcamp, 2013
- "The Implications of Tax in Real Estate Markets: Structuring Strategies for Australian Investors in US Real Estate," Center for Investor Education (Noosa Head, Australia), 2012
- "Corporate: Fund Formation, Private Equity Overview," 31st Annual Federal Tax Institute, IIT Chicago-Kent College of Law, 2012

- "International Tax Aspects of the Obama Administration's FY 2011 Budget," Chicago Tax Club, 2010
- "Panel Debate: Is the Old Infrastructure Fund Model Broken: What do Managers Need to Prove to Investors?," Infrastructure Investment World Americas, New York, 2010 (moderator)
- "US Investment in Australian Real Estate (and Other Bits)," Greenwoods & Freehills International Tax Conference, Sydney, Australia, 2009
- "Constructing Tax Efficiency," Investing in Infrastructure Assets Americas 2007
- "Investment in Real Estate by Non-US Persons," PLI, June 2006 (International Tax & Estate Planning 2006)
- "State of the Art Investment Techniques for the Dutch Investor in US Real Estate," Association of Foreign Investors in Real Estate, June 2005

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NEWS

DLA Piper advises OMRON in US\$893 million sale of automotive electronics division to Nidec

16 APR 2019

DLA Piper is representing OMRON Corp. in the ¥100 billion (US\$893 million) sale of its automotive electronics division, OMRON Automotive Electronics Co. Ltd., to Nidec Corp., headquartered in Kyoto, Japan.

DLA Piper advises Stack Infrastructure, Inc. in its inaugural securitization, an US\$850 million issuance of asset-backed secured notes

13 MAR 2019

DLA Piper represented Stack Infrastructure, Inc. (Stack), a wholesale data center company, in its inaugural securitization, an US\$850 million issuance of asset-backed secured notes. The notes are secured by pledged mortgages, deeds of trust and/or deeds to secure debt and the rights under certain tenant leases.
