

SULLIVAN & CROMWELL LLP

Lawyers



Jeffrey D. Hochberg

Partner

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Jeffrey Hochberg's practice is primarily focused on the taxation of financial instruments and products, private equity and real estate transactions, cross-border structured investments, structured finance transactions and ERISA-related matters. He also has extensive experience in advising clients as to the tax consequences of domestic and cross-border mergers, acquisitions and restructurings and has worked on numerous debt exchanges and refinancings.

Professional Activities and Community Involvement

Mr. Hochberg is a member of the Tax Forum and the Tax Club. He served for eight years on the Executive Board of the Tax Section of the New York State Bar Association where he served as co-chair of the Tax Accounting Committee and the Real Property Committee. Mr. Hochberg has written many bar reports and articles on a variety of tax topics, and he regularly speaks before industry and professional groups on federal income tax matters.

Recognitions

- *Chambers USA: America's Leading Lawyers for Business* – referred to as a “rising star” and recognized as one of New York's leading practitioners in the area of federal income taxation (2005-2011)
- *New York Super Lawyers* (Metro Edition) – recognized as a leading lawyer in tax (2010, 2011, 2012, 2013)
- *The Legal 500 United States* – recognized in US taxes: non-contentious (2017, 2018) and Tax: Financial products (2014, 2015, 2016, 2017)

SELECTED REPRESENTATIONS

- Has acted as tax counsel to a wide variety of financial institutions in connection with the issuance of structured

PRACTICES & CAPABILITIES

Tax

Commercial Real Estate

Capital Markets

Investment Management

EDUCATION

1995, Columbia Law School, J.D.

1992, Yeshiva University, B.A.

BAR ADMISSIONS

New York

notes, including commodity, equity, interest rate, and foreign currency linked structured notes. Clients include Barclays, Wells Fargo, UBS and Goldman Sachs.

- Regularly advises clients regarding the tax treatment and tax structuring of derivatives and other complex financial instruments. Mr. Hochberg also represented a leading securities industry trade group in its discussions with the federal government regarding the tax treatment of equity swaps.
- Has represented issuers and underwriters in a wide variety of capital markets transactions, including representing clients regarding the issuance and structuring of novel “hybrid” securities such as contingent convertibles, trust preferred securities, and REIT preferred securities. He most recently represented UBS in connection with its issuance of contingent convertible notes, and Prudential and RBS Citizens in its issuance of hybrid notes that were treated as debt for tax purposes and as Tier 2 capital for regulatory purposes.
- Regularly represents clients in connection with cross border structured transactions, including hybrid transactions in which an instrument or transaction is treated differently for U.S. and foreign tax purposes. He has also represented clients before the IRS in connection with audits of such transactions.
- Has represented numerous clients regarding the tax treatment of debt exchanges and restructurings and other liability management transactions. Most recently, he advised on debt exchanges by AT&T, Mexico, Bancolombia and Corporación Andina de Fomento (“CAF”).
- Has represented the Whitehall real estate funds on numerous investments and dispositions.
- Regularly advises clients regarding a variety of ERISA related issues, including ERISA issues relating to the organization and operation of private investment funds and ERISA fiduciary issues.