

## Jennifer MacDonald

Partner



### contact

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I truly enjoy working with and fully understanding my clients, their companies and their business goals. They tell me they value my ability to synthesize complicated or technical concepts and explain them in clear, straightforward terms. I prefer to take a very practical approach, keep things simple, and advance my clients' interests. As someone who loves to solve problems, I find it highly gratifying to consider all the puzzle pieces and then seamlessly put them together.

Tax attorney Jennifer MacDonald advises clients on domestic and international matters including business income tax, fund formation, business acquisitions and dispositions, partnerships, and the consequences to non-US individuals of US residency and expatriation. Jennifer helps keeps her clients in compliance with tax codes and ensures that all their commercial dealings adhere to the law.

Jennifer's cross-border work includes many transactions involving Canadian interests, as well as UK-based organizations and other overseas and U.S. clients. She understands the cross-cultural dynamics that manifest in these deals and particularly enjoys the structuring process of setting up the entities that will engage in international transactions.

Because the tax-related regulatory framework constantly evolves, Jennifer keeps her clients updated on the changes that will affect their organizations. She makes

a point of fitting tax solutions into their business objectives and places a priority on educating them about relevant requirements so that they're able to easily take them into consideration when planning their commercial ventures.

Although tax law is largely regarded as a numbers-oriented specialty, Jennifer always keeps in mind that by the matters she handles carry a significant impact on real human beings. She brings a cordial, professional demeanor to her practice and makes those she represents feel comfortable discussing their issues with her. Always striving to understand circumstances from her clients' perspectives, Jennifer enjoys working with people with a range of backgrounds, personalities, and preferences.

## Experience

- **French investment consortium:** In connection with major US infrastructure project, advised winning bidder on US taxation of multi-year construction projects. Drafted tax disclosure for private placement memorandum and negotiated tax provisions in side letters with investors.
- **Swiss multi-national company:** Advised corporation considering hostile acquisition of a major US corporation from controlling private foundation.
- **Canadian citizen/U.S. tax resident:** Structured charitable contribution of Canadian real property by US tax resident to generate US tax deduction without triggering Canadian capital gain, taking advantage of differences in US and Canadian tax laws.
- **Private foundation:** Represented large foundation in dispute with New York Attorney General regarding investment strategy and conflicts of interest. Prepared settlement documents.
- **Investment bank:** Assisted in development of financial products involving charitable remainder trusts.
- **Private foundation:** Advised large private foundation on start-up issues including compensation of directors and interpretation of organizational documents.
- **Irish finance subsidiary of UK pharmaceutical company:** Advised regarding US taxation of convertible notes issued by a non-US corporation. Drafted disclosure and made appropriate federal tax filings.

## Additional Publications

- Check-the-Box Regulations Survive Challenge in Littriello, *International Tax Journal*, July/August 2007
- U.S.-Canada Protocol Contains Novel Hybrid Entity Provisions, *International Tax Journal*, January/February 2007

## Outside the Office

I enjoy spending time with my family and gardening. I'm also an avid reader of nonfiction, particularly books about politics and science, including one of my favorites, *Cod: A Biography of the Fish that Changed the World*, by Mark Kurlansky.

## Practices

Tax  
Tax-Exempt Organizations  
Israeli Cross-Border

## Admissions

Bar Admissions  
New York

## Education

New York University School of Law (LLM in Taxation, , 2007)  
Yale Law School (JD, , 1995)

- Editor, *Yale Law Journal*
- Editor, *Yale Journal of Law & the Humanities*

University of Michigan (BA, with High Distinction, 1992)