



Aman Badyal

Tax Partner

 310.556.7825

 ABadyal@GlaserWeil.com

PRACTICE AREAS

Tax

EDUCATION

New York University School of Law,
L.L.M., Taxation

Georgetown University, Law Center,
J.D.

University of Washington, B.A.,
Business Administration and
Accounting

STATE BAR ADMISSIONS

California

Aman Badyal is a partner in the Firm's Tax Department. Aman specializes in providing sophisticated tax advice in connection with various business transactions, including real estate development and investment projects, mergers and acquisitions, reorganizations, cross-border transactions, international investments, and loan workouts. He regularly represents clients in the real estate, technology, hospitality, investment/finance and entertainment industries.

Aman advises real estate developers and investors in connection with strategies to minimize income tax associated with repositioning or recapitalizing financially distressed real estate projects, including strategies to avoid the cancellation of indebtedness income; such strategies often involve preferred equity recapitalizations, underwater 1031 exchanges, loan workouts or sales of partnership interests. He also has extensive experience advising foreign real estate investors in connection with structuring debt and equity investments in U.S. real property.

In the private equity industry, Aman advises private equity sponsors in connection with structuring, forming and operating funds. He also regularly counsels business owners considering sales and rollup strategies involving private equity purchasers.

Aman has also advised investment managers and investors in connection with tax issues arising from cryptocurrency transactions, international cryptocurrency investment funds and other blockchain-related investments and businesses.

Since the enactment of the Qualified Opportunity Zone tax incentive program, Aman has been very active in this space and has advised numerous clients in connection with the formation, structuring and operation of Qualified Opportunity Funds and Qualified Opportunity Zone businesses. He has worked with Opportunity Zone investors in a variety of industries, including real estate, hospitality, gold mining and renewable energy.

Aman has provided creative tax advice to certain of the country's largest family offices. He has helped family offices structure new investments as well as create distribution strategies to minimize income tax.

Aman frequently speaks at conferences and continuing education events on a variety of tax topics. He has also served as an adjunct professor at Thomas Jefferson School of Law, where he taught Taxation of Business Organizations. Aman is a member of the executive committee of the Tax Section of the Los Angeles County Bar Association and a former board member of the South Asian Bar Association of San Diego.

Aman earned his L.L.M. in taxation from New York University School of Law, his J.D. from Georgetown University Law Center and a B.A. in accounting from the University of Washington.

REPRESENTATIVE MATTERS

Provided tax advice to Wyatt Technologies, a family-owned company and pioneer in innovative light-scattering and field-flow fractionation instruments, software, accessories and services, in connection with a \$1.36 billion sale to a publicly traded corporation.

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Provided income tax advice to a family office in connection with structuring and forming a \$70 million healthcare-focused private equity fund and related management company.

Advised a multinational corporation that develops and markets high-tech optical equipment in connection with strategies to minimize income apportionable to the state of California.

Counseled a privately held commercial real estate development company regarding the various tax and other legal implications of a restructuring, which included contemporaneous partnership distributions, partnership contributions, reverse Internal Revenue Code Section 1031 like-kind exchanges and IRC Section 708(b)(2) consolidations and divisions of numerous tax partnerships with an aggregate value exceeding \$500 million.

Advised an Australian family office in connection with structuring the exploitation of patents for a health and beauty product that resulted in a zero percent worldwide corporate income tax rate.