



## Tiffany N. Tam

Associate

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Tiffany N. Tam is an Associate in the Firm's Tax department, where she advises on a broad range of partnership, corporate, tax controversy, and tax-exempt matters. Ms. Tam regularly represents tax-exempt organizations, including public charities, private foundations, donor advised funds, supporting organizations, social welfare organizations, and other nonprofit organizations. Her practice includes advising on charitable giving, unrelated business income tax, federal and state tax exemption, investment activities, lobbying and political activities, and compliance with private foundation and other tax rules. Ms. Tam also advises individuals and for-profit companies on the tax aspects of a wide variety of complex business transactions, including joint ventures, restructurings, and mergers and acquisitions. In addition, she defends clients in tax controversies involving federal, state and local tax issues. Prior to joining the Firm, Ms. Tam practiced tax law at an international law firm based in New York.

### Education

- Yale Law School (J.D., 2014)
  - Articles Editor, *Yale Journal of International Law*
  - Student Director, Schell Center for International Human Rights
- University of Pennsylvania (B.A., *summa cum laude*, 2009)
  - Phi Beta Kappa

### Admissions

- New York