



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 501(c) nonprofit organizations. Her practice includes advising on charitable giving, unrelated business income tax, federal and state tax exemption, investment activities, grantmaking, lobbying and political activities, and compliance with intermediate sanctions, self-dealing, and other excise tax rules.

Ms. Tam also advises for-profit companies and individuals 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 federal and state tax controversies. Prior to joining the Firm, she advised on the tax consequences of corporate transactions at an international law firm.

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

Professional Activities

PRESENTATIONS:

- Panelist, "Unrelated Business Income Tax Case Studies," TEGE Exempt Organizations Council, Exempt Organizations Update (March 5, 2021)
- Co-presenter, "Fringe Benefits and Expense Reimbursements for Nonprofits," Georgetown Law Continuing Legal Education, Representing and Managing Tax-Exempt Organizations, Washington, D.C. (April 26, 2019)

Publications

March 24, 2021

Employee Retention Credit Further Expanded by the American Rescue Plan Act

January 19, 2021

Who Should Apply to IRS' Voluntary Disclosure Program?

Think Advisor

May 6, 2020

Cross-Border Tax-Related COVID-19 Relief