



**AMEEK ASHOK
PONDA**

Partner
BOSTON

CONTACT DETAILS:

617.338.2443

aponda@sandw.com

AREAS OF PRACTICE

Ameek Ashok Ponda is director of Sullivan & Worcester's Tax Department and a member of the firm's Management Committee. He concentrates his practice in structuring corporate mergers and acquisitions, advising emerging companies on financing and business issues, designing REIT transactions and financial instruments and working on cross-border financings and acquisitions.

REPRESENTATIVE CLIENT WORK

- Designed tax structure for over 1,000 M&A deals
- Designed tax structure for first REIT-to-REIT spin-off
- Introduced Irish and Canadian pension plan money into U.S. real estate deals on a tax-efficient basis
- Migrated an onshore fund's investment in a foreign subsidiary into an offshore alternate investment vehicle
- Implemented efficient tax structures for REIT investing in Canada, Mexico, Brazil and New Zealand
- Advised U.S. investors on Indian investments, including benefits of a Mauritius, Cyprus or Singapore intermediate holding company
- Defended the portfolio interest exemption from IRS challenge to an Islamic law-compliant transaction denominated as a lease rather than a loan

BAR ADMISSIONS

- Massachusetts, 1992

PUBLICATIONS

- "IRS Could Consider Challenging Previously Approved Transactions Following Economic Substance Codification, Alexander Says," *Tax Notes Today* (quoted) (October 6, 2010)
- "Mirror, Mirror: Identifying Property In a Reverse Like-Kind Exchange," *Tax Notes* (July 5, 2010)
- "Ameek Ponda on IRS Advisory Board," *India Abroad* (quoted) (May 14, 2010)
- "Taxing Trades Called A Bad Idea," *Dow Jones Newswires* (quoted) (December 8, 2009)
- "Getting Personal: Tax Tail Wags Dog At Citigroup," *Dow Jones Newswires* (quoted) (October 13, 2009)
- "Getting Personal: Tax Rule May Take Gleam Off Citi Trades," *Dow Jones Newswires* (quoted) (June 30, 2009)

(continued)

- "IRS Enhances Opportunity for U.S. Multinationals to Access Cash from Controlled Foreign Corporations," reprinted in *Bailout Tax Briefing: A White Paper*, at p.5 (WorldTrade Executive, eds., 2008)
- "Important Energy-Related Tax Measures Included in Bailout Legislation," reprinted in *Bailout Tax Briefing: A White Paper*, at p.14 (WorldTrade Executive, eds., 2008)
- "IRS Enhances Opportunity for U.S. Multinationals to Access Cash from Controlled Foreign Corporations," *Practical U.S./International Tax Strategies* (October 2008)
- "A Newer Form of Business Ownership May Offer Your Clients Substantial Benefits," *Private Wealth Magazine* (quoted) (October 2008)
- "Funds of Funds' Tax Loophole Closes," *The Wall Street Journal* (quoted) (July 2008)
- "IRS Rules that Long Position in a Swap Referencing A Broad-Based US Real Property Index is Not a US Real Property Interest for FIRPTA Purposes," *The Hedge Fund Law Report* (quoted) (July 2008)
- "Foreigners Investing in U.S. Benefit From New Tax Rule," *The Wall Street Journal* (quoted) (June 2008)
- "Informed Boldness' is Needed for International M&A's," *Boston Business Journal* (June 2007)
- "Is a 'GmbH & Co KG' a Corporation or Partnership for US Tax Purposes?," *AFIRE News* (January/February 2007)
- "REITs Abroad," *Practicing Law Institute's Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2006* (September 2006)
- "Top 10 Mistakes in Negotiating US Acquisition Agreements," *Businessworld Online* (November 2005)
- "Foreign Pension Plan Investments in U.S. REITs," *74 Tax Notes* 1593 (March 24, 1997)
- "Using Qualified Personal Residence Trusts," *67 Tax Notes* 947 (May 15, 1995)
- "Family Partnerships: Classification Problems and Other Selected Income Tax Issues," *ALI-ABA Sophisticated Estate Planning Techniques* (September 9-10, 1994)
- "Choice of Entity for Family Ventures," *ALI-ABA Sophisticated Estate Planning Techniques* (September 9-10, 1993)
- "Economic Inconsistencies in the Taxation of Currency Swaps," *57 Tax Notes* 1795 (December 28, 1992)
- "An Empirical Analysis of Taxes, Government Spending, and Private Consumer Behavior in the United Kingdom" (1989) (manuscript on file in Pusey Library, Harvard College)

TEACHING & SPEAKING ENGAGEMENTS

- "The Codified Economic Substance Doctrine," Boston Bar Association (October 2010)
- "Roundtable Discussion: Timber REITs," REITWise® 2010: NAREIT's Law, Accounting & Finance Conference (March 2010)
- "Path to a Post-Financial Crisis World: Preparing for Changes in Our Economy," South Asian Bar Association of Greater Boston (March 2009)
- "Tax Issues for Overseas Investors in U.S. REITs," Moderator, NAREIT 2009 Law & Accounting Conference, La Quinta, CA (March 2009)
- "The Economic Challenges Facing the Obama Administration," The Association of Latino Professionals in Finance and Accounting (December 2008)
- "Going Global: Middle Market Opportunities," ACG Growth Conference, Boston, MA (June 2008)
- "Diverse Perspectives on Current South Asian Legal Issues," Boston University School of Law SALSA Panel (April 2008)
- "Latest Developments in India's Real Estate Industry Sector," ATLAS Information Group, New York, NY (April 2008)
- Speaker, American Bar Association's Tax Panel, Boston, MA (March 2008)
- "Legal Issues for Entrepreneurs," TiE Young Entrepreneurs, Waltham, MA (February 2008)
- "REITs Abroad," Boston Tax Forum, Boston, MA (October 2007)
- "Financial, Tax and Legal Issues in Off Shore Timberland Investment," World Forest Institute, Portland, OR (September 2007)
- "Get Into Global Markets: Bringing Indian Business to Massachusetts," South Asian Bar Association of Greater Boston (July 2007)
- "Attracting Foreign Capital to Invest in U.S. Real Estate," NAREIM, Chicago, IL (June 2007)

- "Legal, Tax and Financial Strategies for Doing Business in India," Moderator, ATLAS Legal, New York, NY (April 2007)
- "Timber Sector Issues," Moderator, NAREIT 2007 Law & Accounting Conference, Miami, FL (March 2007)
- "Cross Bordering Lawyering," National Business Institute's International Taxation Seminar, Newton, MA (September 2006)
- "State of the Economy," Moderator, ACG Growth Conference, Boston, MA (June 2006)
- "Globalization Business Roundtable," CNBC Telecast, India (May 2006)
- "Tax Issues for Overseas Investors in U.S. REITs," Moderator, NAREIT 2006 Law & Accounting Conference, La Quinta, California (March 2006)
- "Globalization Strategies for Emerging Corporates: Operationalizing Winning Strategies," Citigroup Commercial Banking Group, Thought Leadership Roundtables, Mumbai and New Delhi, India (February and May 2006, October 2005)
- "Expanding in India," IndUS Business Journal Seminar, Boston, MA (February 2006)
- "The Legal Perspective on Investing in Asia," Harvard Business School Asia Conference (February 2005)
- "Real Estate Investment Trusts: Critical Issues and Solutions for the Non-US Investor," Committee on U.S. Activities of Foreigners & Tax Treaties, American Bar Association, 2005 Section of Taxation Midyear Meeting, San Diego, CA (January 2005)
- Adjunct Professor, Boston University Graduate Tax Program seminars in Business Tax Planning, Corporate Mergers and Acquisitions, and International Transactions

AWARDS & HONORS

- *Best Lawyers in America* (2008–2011)
- *Boston Business Journal's* 40-under-40 (2007)
- *Massachusetts Super Lawyers* (2004–2010)
- *Chambers USA*, Leading Lawyer in Tax (2006–2010)
- *Legal 500 U.S.* (2007–2010)

PROFESSIONAL & CIVIC ACTIVITIES

- American Law Institute
- American, Massachusetts and Boston Bar Associations
- National Association of Real Estate Investment Trusts
- International Fiscal Association
- National Tax Association
- Internal Revenue Service Advisory Council (IRSAC)
- Charter Member and former Secretary, The Indus Entrepreneurs-Boston
- South Asian Bar Association
- Adjunct Professor, Boston University School of Law
- Editor, *Peace and Democracy in South Asia Journal*
- Language Instructor in Hindi, Shishu Bharati (Indian Sunday School)

EDUCATION

- LL.M., Taxation, *valedictorian*, Boston University School of Law, 1996
- J.D., *magna cum laude*, Harvard Law School, 1992
- B.A., *summa cum laude*, Harvard College, 1989