



Richard R. Upton

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Richard Upton is a former tax partner with a broad and sophisticated practice. Together with members of the Corporate group, Mr. Upton was involved in structuring, negotiating, and documenting complex business transactions, including the restructuring of private companies in connection with initial public offerings, drafting multinational joint ventures, and counseling on tax aspects of mergers and acquisitions. In the exempt organization area, Mr. Upton counseled clients on tax-exempt bond financings, unrelated business income tax issues and planning, various investment and excise tax issues, as well as tax compliance. Mr. Upton advised on real estate financings, partnership/limited liability company agreements, "like-kind" exchanges, and state and local real estate transfer tax matters.

In addition, working with lawyers in the Trusts and Estates group, Mr. Upton advised on the income tax aspects of trusts and estates, as well as tax aspects of investments and planning for individuals. Mr. Upton also worked with members of the Employee Benefit and Executive Compensation group on tax aspects of employee benefits, including equity-based compensation arrangements and deferred compensation. Further, Mr. Upton, together with other members of the Tax department, defended clients in tax controversies involving federal, state, and local taxes.

Mr. Upton has published tax articles and lectured on tax matters, both within the firm and to outside audiences.

Education

- New York University School of Law (J.D., 1979)
 - Contributing Editor, *Journal of International Law & Politics*
 - American Judicature Society Prize
- Princeton University (B.A., 1973)