



Warren W. Ayres

PARTNER

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LOCATED IN

Philadelphia, PA

MEET WARREN

Warren focuses his practice on advising individuals, businesses, and other organizations regarding federal, state, and local taxation, and he serves as Chair Emeritus of Obermayer's Tax Practice Group.

Warren is also a partner and member of Obermayer's Business & Finance Department where he has practiced law for more than 40 years.

EXPERIENCE

Warren provides advice and planning on matters including the choice, formation, and financing of new corporations, partnerships, LLCs, and other entities, current and deferred compensation, employee benefits, tax-exempt financing, tax credits, tax-exempt organizations, inbound and outbound investments, joint ventures, real estate development, acquisitions, sales, mergers, liquidations, and tax controversies. In the area of public finance, he oversees the tax analysis necessary for each public tax-exempt bond issue.

NEWS & INSIGHTS

Obermayer Announces Leadership Transition in Tax Practice

October 01, 2025 by Jared C. Slipman, Warren W. Ayres, David A. Nasatir

Major Changes to New Jersey Mansion Tax and Realty Transfer Fees

July 10, 2025 by David A. Nasatir, Peter J. Oberkircher, Anastasius (Tassos) Efstratiades, Andrew S. Kasmen, Warren W. Ayres, Jared C. Slipman, Alexander Dungan

Obermayer Named Gold Winner in Both Bankruptcy Law and Tax Law by The Philadelphia Inquirer's 2025 Philly Favorites

April 21, 2025 by Alexander Dungan, Kelsey V. Sheronas, Jared C. Slipman, William F. Saldutti IV, Warren W. Ayres, Michael D. Vagnoni, Edmond M. George, Alexander Barnes, David A. Nasatir

Client Alert: 1031 Exchanges Prior to 2022 Subject to PA Tax

September 30, 2024 by Jared C. Slipman, Warren W. Ayres

Dominic Liberi and Warren Ayres Discuss Life Insurance in Funding Buy-Sell Agreements in Palm Beach County Bar Association Bulletin

August 26, 2024 by Warren W. Ayres, Dominic S. Liberi

Client Alert: Warning: Use of Life Insurance in Shareholder Buyouts Can be Costly

June 14, 2024 by Warren W. Ayres, Dominic S. Liberi

ACTIVITIES & HONORS

In addition to his work at Obermayer, Warren is an amateur singer and pianist, and serves on the board of directors of [Piffaro, The Renaissance Band](#). He is also a trustee of The George W. Rentschler Foundation.

Awards Won*



*[Click here](#) for a description of the standard or methodology on which the awards and honors are based. No aspect of this advertisement is approved by the Supreme Court of New Jersey.

EDUCATION

- Harvard Law School, JD, *cum laude*
- Harvard College, BA, *magna cum laude*

ADMISSIONS

- Pennsylvania
- United States Court of Appeals for the Third Circuit
- United States District Court for the Western District of Pennsylvania
- United States Tax Court

CAPABILITIES

Trusts & Estates

Business Succession Planning
Charitable Giving
Estate Planning & Asset Protection

Business & Finance

Public Finance
Tax

Labor & Employment

Executive Compensation & Employee Benefits

Industry Focus

Financial Services

Health Care

Individuals & Private Clients

Local Governments & Municipal Authorities

Nonprofit Organizations

Real Estate & Construction

Universities & Secondary Schools