



## Warren W. Ayres

PARTNER

215.665.3124

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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 leads 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

#### **PART I: QUALIFIED OPPORTUNITY FUND TAX BENEFITS – NOT JUST FOR REAL ESTATE INVESTORS**

July 15, 2019 by Warren W. Ayres, Pauline W. Markey

#### **Economic Development Grants – Good News, Bad News**

April 23, 2019

#### **Qualified Opportunity Funds: Rental Real Estate Investments – Active Conduct of Trade or Business Test**

March 13, 2019 by Warren W. Ayres, Pauline W. Markey

#### **Qualified Opportunity Zones: What Investors and Developers Need to Know**

February 28, 2019 by Warren W. Ayres, Pauline W. Markey, David A. Nasatir

#### **Qualified Opportunity Zones: What Investors and Developers Need to Know**

January 11, 2019 by Warren W. Ayres, Pauline W. Markey, David A. Nasatir

## Highlights of the 2017 Tax Cuts and Jobs Act

April 05, 2018 by Warren W. Ayres, Pauline W. Markey

## 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.

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## 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

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## CAPABILITIES

### Trusts & Estates

Business Succession Planning  
Charitable Giving  
Estate Planning & Asset Protection

### Labor & Employment

Executive Compensation & Employee Benefits

### Business & Finance

Public Finance  
Tax

### Industry Focus

Financial Services  
Health Care  
Individuals & Private Clients  
Local Governments & Municipal Authorities  
Nonprofit Organizations  
Real Estate & Construction  
Universities & Secondary Schools