ArentFox Schiff LLP
Attorneys

# Olga Bogush

PARTNER

Olga has experience in a broad range of federal income tax matters, including tax issues related to mergers and acquisitions, private investment funds, partnerships, real estate investment trusts, derivatives, debt and equity financing, reorganizations, and US and international tax planning.



## Industries

AI & Emerging Technologies
— ArentFox Schiff Industry Guide to the Metaverse
Energy & Cleantech
— Energy Transactional
Media & Entertainment
Nonprofits & Associations
— Higher Education
Private Companies
Sports

## Practices

Corporate & Securities
— Employee Stock Ownership Plans
— Fund Formation
— Institutional Investors
— Mergers & Acquisitions
— Private Equity
Private Clients, Trusts & Estates
— Qualified Opportunity Funds & Opportunity Zones
Real Estate
Tax
— Corporate Tax
— International Tax
— REITs
— US Market Entry and International Transactions
— Real Estate Tax

## International

Finland

## Education

New York University School of Law, LL.M., 2007

Fordham University School of Law, JD, cum laude, 2004

Pace University, BS, summa cum laude, 1999


## Offices

New York

## Phone

212.745.0820

## Email

olga.bogush@afslaw.com


Olga has experience in a broad range of federal income tax matters, including tax issues related to mergers and acquisitions, private investment funds, partnerships, real estate investment trusts, derivatives, debt and equity financing, reorganizations, and US and international tax planning.

Her significant transactional experience includes mergers and acquisitions of public and private companies, including private equity fund portfolio acquisitions and sales, as well as investments and joint ventures in US real estate and businesses. She also counsels clients on the tax aspects of derivative transactions and capital-raising activities such as IPOs, secondary equity offerings, and debt financings. Additionally, Olga advises international clients on tax-efficient structures for US investments, including forming and capitalizing US subsidiaries and counseling on intellectual property, tax treaties, and transfer pricing issues.

Olga also represents US and non-US sponsors in the formation of private investment funds. She assists institutional and government investors, pension trusts, and other tax-exempt organizations in structuring their investments in private equity funds, US real estate funds, and hedge funds, including related concerns such as the creation of tax advantaged-structures to address the US Foreign Investment in Real Property Tax Act (FIRPTA).

## Client Work

- Represented a real estate developer in a $350+ million financing transaction for the construction and development of a high rise mixed-use condominium building in lower Manhattan.
- Represented a New York limited liability company in the acquisition from multiple sellers of a majority equity interest in a company that owns and operates a vineyard on the North Fork of Long Island.
- Represented a private equity fund in a preferred equity investment in a culinary specialty food business focused on healthful, allergen-free products.
- Represented a foreign financial services company in the negotiation of a joint venture arrangement with a domestically controlled REIT and the associated purchase of a 45 percent indirect ownership interest in an office building located in San Francisco, Calif.
-

Represented a foreign financial services company in the negotiation of a joint venture arrangement and the associated purchase of a 49 percent indirect ownership interest in an office building located in Manhattan. Assisted with structural and tax-related planning, including the formation of a REIT to serve as the investment entity in the joint venture, and the negotiation of a nominee ownership structure for NYC transfer tax purposes.

- Represented a New Jersey-based supplier of specialty ingredients and products for the cosmetics industry in its sale to a private equity fund.
- Counseled sovereign and institutional investors in connection with their investment programs assisting in the deployment of billions of dollars in private equity, hedge fund and alternative investments.
- Counseled an electronic trading firm on internal restructuring in advance of a potential sale for an estimated $2 billion.
- Advised on the formation of a $1.5 billion energy fund.
- Structured acquisition of a prominent player in the fishing industry for $380+ million.
- Advised a financial services company on potential inversion structures.
- Counseled a domestic biopharmaceutical company on repatriation of intellectual property to Ireland.
- Provided tax advice to a private equity firm focused on the consumer and media sectors in several acquisitions and investments.
- Represented a leading organic and natural products company in connection with an acquisition.
- Represented a major oil and gas corporation in several disposition transactions.

## Boards, Memberships & Certifications

TerraLex, Tax & Wealth Services Practice Group, Co-Group Leader (2019 – 2022)

## Publications, Presentations & Recognitions

### Publications

- "Significant New Private Fund Rules Adopted by SEC," *ArentFox Schiff Alert* (Sep. 11, 2023)
- "Tax Reform could be Expensive for U.S. Investors with Offshore Businesses," Herrick, Feinstein LLP client alert (Dec. 21, 2017)
- "A Major Tax Court Decision is a "Game-Changer" for Foreign Investment in U.S. Businesses," Herrick, Feinstein LLP Tax client alert (Jul. 2017)
- "IRS Audits Target Management Fee Waivers," Herrick, Feinstein LLP Tax client alert (May 2017)

### Presentations

- "Foreign Investment in U.S. Business: U.S. Tax Developments and Blocker Structures," TerraLex 2019 Global Meeting, Phoenix, Arizona (Nov. 15, 2019)
- "The Use of S Corporations in Estate Planning," 56th Annual Hawaii Tax Institute, Honolulu, Hawaii (Nov. 6, 2019)
- "Advancement of Women in the Law," (panelist) Fordham University School of Law, New York, N.Y. (Mar. 28, 2019)

### Recognitions

- Leading Global Tax Lawyers, *Lawdragon 500* (2025)

## Bar Admissions

New York