



Joshua Lingerfelt  
ASSOCIATE

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Josh is a transactional attorney, focusing on federal income tax issues related to the structuring and formation of investment funds, REIT transactions and compliance, securities offerings, debt financings, mergers and acquisitions, and complex domestic and cross-border transactions.

## ORGANIZING INVESTMENT FUNDS

Josh has experience assisting fund sponsors of all sizes in forming a variety of investment funds, including private equity, credit, real estate, alternative asset, hedge funds, and fund-of-funds. His work includes advising on tax structure, drafting disclosure and organizational documents, and negotiating side letters with investors. He also counsels a variety of partnerships, including LLCs and real estate developers on complex, tax-related issues.

## TAXATION

As a former New York tax attorney, Josh is experienced in counseling clients through the federal income tax implications of a variety of corporate transactions and complex tax issues. His experience includes working with asset managers in all stages of investment funds, assisting issuers and underwriters in capital market transactions, negotiating and structuring mergers and acquisitions, assisting in a variety of REIT transactions and compliance, and advising on complex cross-border transactions.

## SERVICES

Corporate & Business

Financial Services and Banking

International & Cross Border

Mergers & Acquisitions

Securities

Tax

Real Estate

## CREDENTIALS

### Education

**Columbia University School of Law, J.D., 2015; Harlan Fiske Stone Scholar; Member, *Columbia Journal of Tax Law***

**Reed College, B.A., 2008**

### Admissions

New York

North Carolina

## NEWSROOM

### News

Brooks Pierce Welcomes New Associate to the Greensboro Office  
08.01.2019

### Speaking Engagements

Brooks Pierce Attorneys Present in North Carolina Bar Association COVID-19 Webinar Series  
04.28.2020

Brooks Pierce Attorneys Present Webinar on the CARES Act for Durham Tech Small Business Center  
04.16.2020

Brooks Pierce Hosts Webinar on Navigating the CARES Act  
04.03.2020

### Publications

Federal Income Tax Changes in the Consolidated Appropriations Act of 2021  
*COVID-19 Response Resource Center: Timely Counsel for your Business*, 02.08.2021

What Employers Should Know About Deferring Employee Payroll Tax  
*COVID-19 Response Resource Center: Timely Counsel for your Business*, 09.03.2020

Federal and State Protections for Nonprofits Navigating the COVID-19 Pandemic  
*COVID-19 Response Resource Center: Timely Counsel for your Business*, 04.27.2020

Tax Incentives for Employers in the CARES Act  
*COVID-19 Response Resource Center: Timely Counsel for your Business*, 04.06.2020

CARES Tax Benefits for Businesses – Increased Deductions, Increased Use of Losses, and Potential Refunds  
*COVID-19 Response Resource Center: Timely Counsel for your Business*, 04.06.2020