

PARTNER

# Sandra O'Neill

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## OVERVIEW

Sandra O'Neill is an established tax attorney, advising clients on federal income tax matters in corporate mergers, acquisitions, joint ventures and planning initiatives including the structuring of cross-border and intellectual property buy-in transactions. She also assists clients with partnership and REIT tax issues in the formation of real estate investment funds.

## BEFORE BOWDITCH

In addition to her law firm background, Sandra has held several in-house counsel positions.

## BESIDES WORK

Sandra enjoys running, biking, and swimming and is active in her local community as a parent of two children in Newton public schools.

## AFFILIATIONS

- American Bar Association

## ARTICLES & TALKS

### ARTICLES

- *Let's Try Again: Reformulating the Economic Substance Doctrine* 121 Tax Notes 1053 (2008)
- *Tax Economics 101—The Need for Enforcement*, 103 Tax Notes 353 (2004)
- *MIPS Revisited, A Problem in Need of Solution (pts 1 and 2)* 30 Corp. Tax'n 17 (2003), 31 Corporate Taxation 12 (2004)

### TALKS

- Panelist, "Opportunity Zone Update," Worcester Regional Chamber of Commerce, January 30, 2020
- Panelist, "Business Lawyers' Guide to Corporate Tax," Massachusetts Continuing Legal Education Seminar, June 2011
- Panelist, "Business Lawyers' Guide to Corporate Tax," Massachusetts Continuing Legal Education Seminar, July 2010
- Panelist, "Business Lawyers' Guide to Corporate Tax," Massachusetts Continuing Legal Education Seminar, November

2008

## BAR ADMISSIONS

- Massachusetts
- New York

## EDUCATION

- J.D., Harvard Law School
- B.A., Harvard University