

Robert Liquerman

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Function and Specialization

Mergers, acquisitions, spin-offs, divestitures, liquidating and nonliquidating corporate distributions, corporate reorganizations, cross-border transactions, bankruptcies and work-outs

Education, Licenses & Certifications

- LL.M., taxation, The New York University School of Law, 1990
- J.D., St. John's University, School of Law, 1987
- B.S., accounting, The State University of New York at Binghamton, 1984
- Member, American Bar Association, Section of Taxation, Federal Bar Association, Section of Taxation and D.C. Bar Association, Section of Taxation

Professional and Industry Experience

Robert Liquerman is a principal in KPMG LLP's Washington National Tax Corporate practice. In his role at KPMG, he advises clients and firm professionals on matters regarding mergers, acquisitions, divestitures, liquidating and nonliquidating corporate distributions, corporate reorganizations, cross-border transactions, discharges of indebtedness, bankruptcies and work-outs.

Before joining Washington National Tax in 1994, Mr. Liquerman served as an attorney for the Internal Revenue Service, Office of the Chief Counsel, Corporate Division. In this position, he drafted treasury regulations, private letter rulings, technical advice memoranda, closing agreements, responses to congressional inquiries, field service advices, and memoranda of law. Prior to his governmental experience, Mr. Liquerman was a senior tax associate in the mergers and acquisitions group and the insurance group in the New York office of another Big Four firm.

Mr. Liquerman is an adjunct professor of law in the LL.M. program at the Georgetown University Law Center, and he previously served as an adjunct professor in the LL.M. program at the College of William & Mary, Marshall-Wythe School of Law.

Publications and Speaking Engagements

Mr. Liquerman is the co-author of *Bankruptcy & Insolvency Taxation* (third edition) published by John Wiley & Sons and is also the author of numerous published articles.

A frequent lecturer on mergers and acquisitions, Mr. Liquerman instructs internal and external continuing professional education courses.