

## Joshua M. Holmes

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Joshua M. Holmes joined the Tax Department of Wachtell, Lipton, Rosen & Katz as an associate in 1999 and was elected partner in 2007. He focuses on the tax aspects of corporate transactions, including mergers and acquisitions, joint ventures, spin-offs and financial instruments. Mr. Holmes has been the principal tax lawyer on numerous domestic and cross-border transactions in a wide range of industries.

Mr. Holmes received a B.A. from the University of Pennsylvania in 1993, an M.A. in Economics from Stanford University in 1996, a J.D. from Stanford Law School in 1999 and an LL.M. in taxation from New York University School of Law in 2004.

Mr. Holmes is recognized as a leading tax lawyer by *Chambers USA*, *Who's Who Legal 100*, Leaders League, and *Super Lawyers*. He is an active member of the Executive Committee of the Tax Section of the New York State Bar Association, in addition to being a member of the Tax Section of the American Bar Association, the USA branch of the International Fiscal Association, and the New York Committee of Realty Trust Tax Lawyers.

### Recent Publications

[Cross-Border M&A - 2023 Checklist for Successful Acquisitions in the United States](#), in Harvard Law School Forum on Corporate Governance, January 7, 2023.

[Cross-Border M&A - 2022 Checklist for Successful Acquisitions in the United States](#), in Harvard Law School Forum on Corporate Governance and Financial Regulation, January 22, 2022.

["New" IRS Guidance Provides Relief from Dividend Payment Requirement for REITs](#), May 6, 2020.

[Cross Border M&A - 2019 Checklist for Successful Acquisitions in the United States](#), in Harvard Law School Forum on Corporate Governance and Financial Regulation, January 30, 2019.

[What the New Tax Rules Mean for M&A](#), in Harvard Law School Forum on Corporate Governance and Financial Regulation, January 12, 2018.

[Cross-Border M&A -- 2018 Checklist for Successful Acquisitions in the United States](#), in Columbia Law School's Blog on Corporations and the Capital Markets, January 10, 2018.

[Treasury Department Seeks to Curb "Cash-Rich" and REIT Spin-Offs](#), in Columbia Law School's Blog on Corporations and the Capital Markets, September 16, 2015.

[New York State Bar Association: Tax Section - Report on the Non-Ordinary Course Distribution Rules in Notice 2104-52](#), NYSBA Tax Section Report 1324 July 6, 2015.

[New York State Bar Association: Tax Section - Report on Revenue Procedure 2011-16 \(Treatment of Distressed Debt of REITs Under Section 856\)](#), NYSBA Tax Section Report 1300 March 12, 2014.

[New York State Bar Association: Tax Section - Report on The Proposed Continuity of Interest Regulations](#), NYSBA Tax Section Report 1266 May 18, 2012.

[FINANCIAL INSTITUTIONS DEVELOPMENTS - Value Judgments: Parties Look to Tried and True M&A Techniques to Bridge Divergent Asset Valuations](#), in The Harvard Law School Forum on Corporate Governance and Financial Regulation, January 4, 2011.

[Protecting Corporations' Tax Assets Through Shareholder Rights Plans](#), in Bank and Corporate Governance Law Reporter, Volume 42 Number 1, March 2009.