

## Victoria Diaz

SENIOR ASSOCIATE | NEW HAVEN TEXAS

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### Victoria is a senior associate in the personal tax team.

Victoria is a tax lawyer with deep experience in the area of partnership tax, with over 15 years' experience in US federal income tax law concentrating on US domestic passthrough entities. She applies her partnership tax skill set to a wide variety of partnership structures and transactions, including but not limited to funds, joint ventures, and family partnerships but she has a particular specialty in publicly traded partnerships (also known as "master limited partnerships" or "MLPs"), as well as extensive experience with the "UP-C" model of enabling public investment in private partnership operating businesses in a variety of industries. She has been involved in many M&A and restructuring transactions involving partnerships, including "disguised sale" transactions, basis management, and has also been involved in eminence projects including published articles describing "royalty trust" transactions in the oil & gas industry and participation in the ABA and NYSBA comments projects regarding section 751 ( b ), section 385, and section 721 ( c ). She has spoken at many leading professional organizations, including International Fiscal Association (IFA), Tax Executives Institute (TEI), and National Association of Publicly Traded Partnerships (NAPTP, now known as the MLPA) conferences as well as organizing partnership focused conferences for a leading accounting firm.

Victoria is recognized as a "key lawyer" by The Legal 500 US in 2021 in the area of nonprofit tax.

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### External publications

*'Private client considerations: Understanding the impact of carried interest regulations on US family partnerships and family offices.'* Withers Insight - March 16, 2021, co-author

'Carried interest in 2021: New guidance for tax on income associated with services provided to investment partnerships.' Withers Insight - January 12, 2021, co-author

'The window for "easy" partnership amended returns for CARES Act benefits is closing.' Withers Insight - September 24, 2020, co-author

'Private client considerations: CARES Act expands taxpayers' ability to utilize net operating losses and excess business losses.' Withers Insight - April 16, 2020, co-author

'Private client considerations: Expanded tax deductions for your interest expense payments with the CARES Act.' Insight - April 8, 2020, co-author

'Private client considerations: Benefits to small businesses from the CARES Act.' Withers Insight - April 6, 2020, co-author

## Admissions

Texas, 2008

New York, 2005

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## Languages

English

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## Memberships

Rice University, *magna cum laude*, B.A.

Yale School of Management, M.B.A.

Yale Law School, J.D.

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## Key dates

Year joined: 2020

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