

## LORENZO A. BIVANS, JR.



**Title:** Senior Counsel

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### Bar Admissions

- Maryland
- District of Columbia

### Practice Groups

- [Business Planning & Transactions](#)
- [Tax & Wealth Planning](#)

### Education

- Rutgers School of Law, J.D. (1996)
- Princeton University (1991)

### Bio

Lorenzo is Senior Counsel in Rosenberg Martin Greenberg's Business Planning and Transactions and Tax and Wealth Planning groups, focusing particularly on the structural and other tax aspects of business transactions. Lorenzo focuses particularly on equity and asset sales and acquisitions and joint ventures, and the formation and restructuring of business entities. Lorenzo advises and focuses on equity compensation and real estate issues, as well as renewable energy, qualified opportunity zone, and other tax credit and tax benefit opportunities. Lorenzo's practice encompasses many aspects of federal and state tax law.

Lorenzo is a member of the American Bar Association Section of Taxation and the Maryland State Bar Association. Lorenzo graduated from Princeton University and received his J.D. from Rutgers School of Law.

### Experience

- Represented real estate developers and other businesses in forming qualified opportunity funds and analyzing various requirements for qualified opportunity fund treatment.
- Represented a national training business in a stock sale.
- Advised a solar developer in structuring a joint venture to maximize solar investment tax credits and other tax benefits.
- Worked with clients in structuring like-kind exchanges to defer taxable capital gain.
- Represented clients receiving proceeds from litigation settlements to minimize and defer tax liability.
- Advised a business owner on the sale of his business and gain deferral strategies for the sale proceeds.

- Advised employers and lenders regarding payroll protection program loans, including qualification, affiliation, tax, and other issues.
- Represented a client in adopting a stock option plan.
- Represented a non-profit organization in seeking a real property tax exemption.
- Advised client regarding application of IRS's new centralized partnership audit rules and the requirements to elect out of the rules
- Advised client regarding potential to qualify for opportunity zone incentive
- Advised client regarding possible termination of S corporation status