

Robert Liquerman

Principal, Corporate Washington National Tax



Name	<ul style="list-style-type: none"> ● Robert Liquerman
Position	<ul style="list-style-type: none"> ● Mr. Liquerman is a principal in the Corporate group of the Washington National Tax practice. He is well versed in all areas of taxation connected to mergers and acquisitions. In his role at KPMG, he advises clients and firm professionals on matters regarding mergers, acquisitions, divestitures, liquidating and nonliquidating corporate distributions, corporate reorganizations and discharges of indebtedness.
Education and Qualifications	<ul style="list-style-type: none"> ● Mr. Liquerman earned a LL.M. in taxation from the New York University School of Law in 1990. He earned a J.D. from St. John’s University, School of Law in 1987 and a B.S. in accounting from the State University of New York at Binghamton in 1984. ● Mr. Liquerman is the co-author of <i>Bankruptcy & Insolvency Taxation</i> (third edition) published by John Wiley & Sons. ● 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. ● Mr. Liquerman is a member of the American Bar Association, Section of Taxation and the Federal Bar Association, Section of Taxation. ● Mr. Liquerman is a frequent lecturer and instructs internal and external continuing professional education courses.
Experience	<ul style="list-style-type: none"> ● 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 Coopers & Lybrand New York office.