Cooley

William Corcoran

Of Counsel



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Boston

Tax
Fund Formation
Private Equity
Canada
Blockchain Technology and Tokenization

Bill Corcoran advises on the federal and state income tax consequences of corporate and partnership mergers and divisions. He also represents leveraged buyout, venture capital, mezzanine and other alternative investment vehicles on formation and investment issues. Bill's practice includes assisting non-US investors in alternative investment vehicles formed to invest in equity, debt, real estate and infrastructure projects. He has extensive expertise in advising foreign sovereigns investing in the US. Bill also represents multinational corporations on financing, tax treaty planning, and other cross-border tax issues. He also has experience representing public and private companies involved in developing the exchangeable share structure and advises US investors investing in Canada through alternative investment vehicles.

Bill’s representative matters include:

- Portfolio investment by a US investor in a Canadian corporation using exchangeable shares and designed to preserve Canadian controlled private corporation (CCPC) status
- Acquisition of the stock and assets of a divisional business of a public corporation involving tax issues in the US, Canada and China
- $300 million acquisition of the stock of a domestic Subchapter S corporation, together with the filing of a Section 338(h)(10) election to step-up the inside tax basis of the target corporation’s assets
- Leveraged buyout of a US corporation by a Canadian buyout fund
- Purchase of a publicly-traded corporation by another publicly-traded corporation involving US golden parachute tax rules and recently enacted deferred compensation tax rules

Education

University of Chicago JD

Brandeis University BA

Admissions & Credentials

New York

Massachusetts

Rankings & Accolades

Chambers USA: Tax – Massachusetts (2022 – 2026)