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Christine Harlow Special Counsel

Contact

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Advises on the tax aspects of private funds, including hedge funds, private equity funds, hybrid funds and joint ventures.

Christine represents private fund managers in connection with the formation of private funds, ongoing operations and the tax consequences of purchasing and disposing of investments. She also represents investors with respect to the tax consequences of investing in private funds. Her experience further includes structuring and negotiating seed and strategic investments and advising private fund managers with respect to the sale of investment manager and general partner entities.

Christine is a contributor to *Private Equity Funds: Formation and Operation*, Practising Law Institute.

Practices

INVESTOR REPRESENTATION

TAX

CREDIT AND DIRECT LENDING FUNDS

Bar Admissions

New York

New Jersey

Education

Cornell Law School, J.D.

Cornell University, B.S.

Publications

- "IRS Issues Final Regulations Addressing Ownership of Domestically Controlled REITs," Schulte Alert, April 29, 2024
- "Tax Update: IRS and New York State Delay April 15 Income Tax Return Filing and Tax Payment (Uncapped) Deadlines Until July 15 (COVID-19)," Schulte Alert, April 3, 2020
- Private Equity Funds: Formation and Operation, Practising Law Institute, contributor
- "Year-End FATCA Action Items for Investment Funds That Are Sponsored Entities or Have Investors That Are Sponsored Entities," Schulte Alert, Dec. 9, 2016, co-author

Speaking Engagements

- "Tax Update," Schulte 32nd Annual Private Investment Funds Seminar, January 2023
- "Product Trends," Schulte 31st Annual Private Investment Funds Seminar, January 2022
- "Fund Financing," Schulte 30th Annual Private Investment Funds Seminar, January 2021
- "Tax," Schulte 29th Annual Private Investment Funds Seminar, New York, January 2020
- "Tax Considerations for 2019," Schulte 28th Annual Private Investment Funds Seminar, New York, January 2019
- Schulte Luncheon for Investment Manager Tax Professionals, December 2018
- "Tax Considerations for 2018," Schulte 27th Annual Private Investment Funds Seminar, New York, January 2018