# James S.H. Null

## Partner

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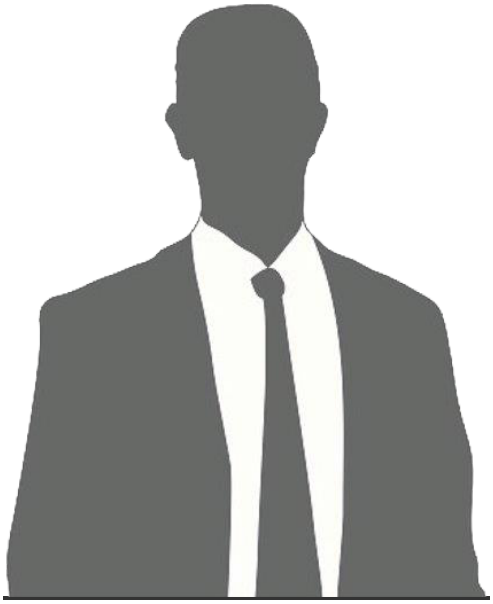

### Services

Business & Finance

Cross Border Transactions

Government & Regulatory

Mergers & Acquisitions

Private Equity

Tax

Tax Structuring

Bankruptcy & Financial Restructuring

### Industries

Commercial Real Estate

Energy

Health & Life Sciences

Media & Entertainment

Technology

Jamie Null is a leading tax lawyer with nearly eighteen years of experience advising on U.S. federal tax matters including transactional tax issues associated with U.S. inbound and outbound investments, as well as domestic and international tax planning for individual, corporate, and partnership transactions. He also advises on private equity investments and structures, and on domestic and cross-border mergers and acquisitions.

Jamie's diverse practice spans a range of industries including real estate, entertainment, media, biotechnology, alternative energy, hospitality, transportation, and technology. In particular, he has substantial experience with regard to real estate-related transactions, including sophisticated like-kind exchanges involving domestic and foreign interest holders. Jamie also works frequently in the media and entertainment sector, advising U.S. and non-U.S. entertainment clients on the production and talent side on U.S. and international entertainment investments and joint ventures, productions, and events.

Prior to joining the firm, Jamie was a partner in the New York City office of an international multi-service law firm where he counseled clients on complex tax structures across industries. Previously, he was a partner in the New York City office of an international corporate law firm where he worked on federal and international tax matters. Before that, Jamie focused his practice on mergers and acquisitions, private equity investments, corporate transactions, and U.S. federal tax matters.

Jamie was recommended by *Legal 500 US* in 2019 for both U.S. Taxes: Non-Contentious and International Tax Law. He was recognized as a New York "Super Lawyer" in 2019 for Tax Law by *Super Lawyers* magazine.

### Experience

*Represented the largest U.S. media agency in sale of minority interest to Singaporean sovereign wealth fund.

*Represented a California-based lender in various transactions including a $50 million senior secured term loan to an independent cable network and a $61.5 million delayed draw term loan to a specialty trucking and logistics company.

*Advised U.S. real estate investors and developers on real estate-related financings.

*Advised a U.S. and international sports media company and channel on U.S. tax issues and cross-border issues.

*Advised various family offices on acquisitions and U.S. tax issues.

*Advised and structured a foreign domiciled hospitality fund focused on U.S. and international real estate hospitality projects for non-U.S. investors.

*Advised and structured a foreign domiciled fund focused on U.S. and international real estate projects for non-U.S. investors.

*Advised on the structuring and formation of a U.S. real estate fund for U.S. and non-U.S. investors and subsequent fund acquisitions.

*Advised on the tax and corporate restructuring of $1.5 billion of securitized mortgages for a retail banking company.

*Provided tax advice on the formation of a joint venture between a fine wine merchant and Japanese investors, the subsequent acquisition by the JV of a Swiss company, and the succeeding sale of interests in the JV to unrelated foreign investors.

*Advised on and structured inbound investments for foreign companies with principal places of business and individual residents of India, the United Arab Emirates, and Hong Kong.

*Advised on and structured the expansion of U.S. companies' operations into Russia and India through joint ventures with strategic local partners.

*Advised and structured a pre-packaged bankruptcy for a major real estate developer in New Jersey bankruptcy court.

*Provided ongoing tax structuring and other advice to a major Tri-State Area real estate developer holding approximately $1 billion of real estate assets including in acquisitions, dispositions, and joint ventures.

*Structured and advised on Dubai investors' proposed purchase, for resale, of all the units of a branded luxury condominium building for approximately $200 million.

*Created a structure for a private equity-affiliated fund for the acquisition of patents with a view to the exploitation of such patents with minimal taxes in the U.S. and throughout the world.

*Advised on, structured, and oversaw more than 13 transactions involving the disposition of real property, collectively valued at more than $550 million, by foreign owners with minimal U.S. income tax effect.

*Counseled on debt and equity restructuring for distressed real estate properties.

*Advised on and structured the acquisition of a student loan consolidation company that has syndicated billions of dollars of loans.

*Structured, negotiated, and advised on the operations of a $50 million joint venture entered into with a well-known Hong Kong-based biotechnology company to develop and ultimately exploit a melanoma vaccine.

*Advised Hong Kong and Chinese nationals on inbound U.S. investments and U.S. tax residency issues.

*Restructured a public company with significant operations in China, Hong Kong, Europe, and the U.S.

*Structured a U.S. outbound coal investment in China and the Netherlands.

*Experience gained by attorney prior to joining Kilpatrick

### Education

Brandeis University B.A., Politics (1997)

New York University School of Law LL.M. (2006)

University of Miami School of Law J.D. (2002)

### Admissions

Florida (2003)

New York (2009)

### Clerkships

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### Professional & Community Activities

American College of Tax Counsel, Fellow

International Tax Institute, Member

Tax Club, Chairman Emeritus

New York City Bar Association, Business Entities Section, Member

### Insights

Perspectives

5 Key Takeaways | Essential Updates on Qualified Small Business Stock Under Section 1202

July 7, 2026

Events

Essential Updates on Internal Revenue Code Section 1202

June 30, 2026

News

Potbelly Corporation to be Acquired by Racetrac in Approximately $566 Million Transaction

September 10, 2025

News Releases

Kilpatrick Grows Transactional Tax Team in New York

August 1, 2024

Events

Tax Concerns of Foreign Persons Investing in the United States – Active Investments

July 24, 2024