



## BRAD A. BIRMINGHAM

Partner, Business Tax Practice Leader

bbirming@hodgsonruss.com 716.848.1511

Brad concentrates his practice in federal tax law and business law, with a particular emphasis on mergers and acquisitions, partnership and joint venture structuring and other tax-driven business transactions. He counsels business entities and their principals on tax and business matters relating to organization, divestitures, financing and project structuring. Brad also regularly assists clients with tax controversy matters.

He also provides advice regarding the structuring of the acquisition and disposition of commercial real estate. Brad also assists Canadian businesses who wish to expand into the U.S. marketplace.

In addition, Brad has extensive experience with the auto dealership industry, representing several major auto dealers on a wide range of tax, business and franchise-related matters.

### Honors

- *Buffalo Business First/Buffalo Law Journal's* Legal Elite of Western New York 2013 and 2014
- Who's Who in Law, as recognized by *Buffalo Business First* and the *Buffalo Law Journal*
- Former Associate Editor: *Syracuse Law Review*

### In the News

Buffalo Business First - Thought Leaders: Tax Reform  
*Buffalo Business First*, January 26, 2018

The Guaranty Building  
140 Pearl Street  
Suite 100  
Buffalo, NY 14202

### Practices & Industries

Business Tax  
Corporate & Business  
Tax Controversy  
Canada-U.S. Cross-Border  
Mergers & Acquisitions  
Startups & Emerging Companies  
Tax Credits  
Technology

### Admissions

New York  
U.S. Tax Court

### Education

Rochester Institute of Technology,  
B.S., with honors  
Syracuse University College of Law,  
J.D., cum laude

BRAD A. BIRMINGHAM

Hodgson Russ Represents Criterion Capital Partners in Acquisition of Bebo From AOL  
June 18, 2010

GM is Driving Toward Fewer Dealers  
*Buffalo News*, April 8, 2009

GM Bankruptcy Would Mean Changes  
*Buffalo Business First*, February 16, 2009

## Press Releases

14 Hodgson Russ Partners Named to *Business First's* WNY Legal Elite  
*Press Release*, September 29, 2014

## Publications

SBA Issues Interim Final Rule to Implement the American Rescue Plan Act's Modifications to the Paycheck Protection Program

*Hodgson Russ COVID-19 Litigation and Employment Action Team Alert*, March 25, 2021

IRS Extends 2020 Individual Income Tax Return Filing and Tax Payment Deadline from April 15 to May 17, 2021

*Hodgson Russ Federal-International Tax Alert*, March 18, 2021

SBA Issues Updated PPP FAQ and Clarifies Interplay between the Necessity Certification and 25% Revenue Reduction Test for Second Draw Loans

*Hodgson Russ COVID-19 Litigation and Employment Action Team Alert*, March 11, 2021

SBA Provides Relief to Self-Employed Schedule C Filers and Relaxes PPP Eligibility Restrictions Stemming from Certain Convictions and Student Loan Defaults

*Hodgson Russ COVID-19 Litigation and Employment Action Team Alert*, March 10, 2021

Borrower Beware V: Prepare Your PPP Loan Forgiveness Questionnaire Before the SBA Asks For It, and Thoughtfully Identify the "Totality of Circumstances" Supporting Your Necessity Certification

*Hodgson Russ COVID-19 Litigation and Employment Action Team Alert*, February 8, 2021

SBA Releases Trio of New Interim Final Rules Addressing Eligibility, Forgiveness, and SBA Review of First Draw and Second Draw PPP Loans

*COVID-19 Litigation and Employment Action Team Alert*, January 29, 2021

Borrower Beware: False Claims Act Liability in Connection With the PPP is a Trap for the Unwary and the Arrogant

*Hodgson Russ COVID-19 Litigation & Employment Action Team Alert*, January 21, 2021

BRAD A. BIRMINGHAM

Congress and the President Approve \$284 Billion Second Round of Paycheck Protection Program Loans In Support of Struggling Small Businesses

*Hodgson Russ Corporate & Business Alert*, December 30, 2020

Consolidated Appropriations Act Expands Employee Retention Credit

*Hodgson Russ Federal-International Tax Alert*, December 28, 2020

Congress Authorizes Deductions for Qualifying Expenses Paid with PPP Forgivable Loan Proceeds

*Hodgson Russ Federal-International Tax Alert*, December 28, 2020

## **Presentations & Events**

American Institute of CPAs: Federal Tax Update

Fall 2013

Bar Association of Erie County Seminar: New Surtaxes Arising from "Obamacare"

Buffalo, NY, Spring 2012

## **Professional Affiliations**

- Member: New York State Bar Association, Business Law Section and Tax Section Committee on Pass-Through Entities
- Former Chair: Bar Association of Erie County, Tax Committee
- Member: National Association of Dealer Counsel

## **Community & Pro Bono**

- Member, Board of Directors: Buffalo Civic Auto Ramps, Inc.
- Former Member, Board of Directors: Boys & Girls Clubs of Buffalo, Inc.
- Former Volunteer: Big Brothers/Big Sisters of Erie County