

Adam J. Tejeda

Lead Practice Area Leader - Corporate

New York
+1.212.536.4888

adam.tejeda@klgates.com

OVERVIEW

Adam Tejeda is a partner and lead practice area leader for the Corporate practice at K&L Gates and is a nationally recognized adviser in tax law. He provides tax and strategic business advice in connection with private investment fund formation, including private equity, private credit, and private real estate, as well as associated transactional work, mergers and acquisitions, financings, joint ventures, and restructurings. With deep experience advising funds ranging from US$100 million to over US$2 billion, Adam counsels emerging and established fund managers, family offices, and multinational corporations on structuring and executing complex investments.

Adam is recognized for his ability to bridge sophisticated tax strategy with corporate transactional execution, routinely guiding clients through inbound and outbound investments, cross-border financing, international tax planning, Subpart F and GILTI issues, and hedge fund advisory matters. He also represents clients in contested matters before the Internal Revenue Service (IRS) and state taxing authorities. His industry experience spans real estate, media and entertainment, retail, technology, financial services, pharmaceuticals, manufacturing, and food and beverage.

A thought leader in the investment funds and tax community, Adam speaks regularly at leading conferences hosted by organizations such as the American Bar Association, International Bar Association, and The New York State Society of CPAs, and publishes on key developments shaping private investment and tax policy. He is consistently recognized by leading legal directories, including *Chambers USA* (Tax, New York, 2022–2025) and *The Legal 500 United States* (US Taxes: Non-Contentious, 2024–2025). A Certified Public Accountant (nonpracticing) in addition to being a lawyer, Adam brings a multidisciplinary perspective that clients value when navigating today's complex global investment and tax environment.

ACHIEVEMENTS

- Recognized by *Chambers USA* for Tax in New York, 2022-2026
- Recognized by *The Legal 500 United States* as a Recommended Lawyer for US Taxes: Non-Contentious, 2024-2026
- Named to Super Lawyers Rising Stars list, 2015-2019

PROFESSIONAL / CIVIC ACTIVITIES

- Certified Public Accountant (Non-practicing)
- Spencer Reid Foundation, Inc.

SPEAKING ENGAGEMENTS

- Speaker, Panel: Private Credit Funds Structuring Considerations, 25th Annual US and Europe Tax Practice Trends, Amsterdam, 10 April 2025
- Speaker, Panel: Investment Advisors/Private Equity Transfer Pricing, ECI and Treaty Issues, 24th Annual U.S. and Europe Tax Practice Trends, Munich, 11 April 2024
- Speaker, Speaking on ECI, NYSSCPA Conference, 23 January 2024
- Speaker, Panel: Tax Considerations and Implications of Foreign Investments, Private Investment Fund Tax & Accounting Forum, Miami, 6 December 2023
- Speaker, NY AMIF Conference, 26 October 2023
- Speaker, ECI Considerations for Private Investment Funds Tech Session Webinar, Foundation for Accounting Education, 10 August 2023
- Speaker, Panel: “Is My Footprint Big Enough? Implementing ATAD 3 – Substance Requirements and Impact on Transatlantic Investment Structures,” 23rd Annual US and Europe Tax Practice Trends, American Bar Association and International Bar Association, 30 March 2023
- Speaker, "Navigating the Effectively Connected Income Tax Regime: Avoiding Devastating Impact on Taxes and Financial Statements," via webinar, 20 April 2021
- Panelist, “Discussion on Opportunity Zones,” Boston, MA, 4 April 2019
- Speaker, “Now that the proposed regulations have been released for the Opportunity Zones Program, What Is Your Next Step?” Qualified Opportunity Funds and Opportunity Zones Released Regulations, Washington, D.C., 31 October 2018
- “Section 336(e) Elections Tax Basis Step Up Through Deemed Asset Sale Treatment,” via Webinar, 26 September 2017.
- “New Manager Forum,” New York, NY, April 2016
- Panelist, 2016 American Bar Association Section of Taxation Midyear Meeting, “Offshore Issues for Private Equity Funds”
- American Bar Association, “Current Issues for Private Investment Funds and Their Managers,” via Webinar, 11 November 2015

- Moderator, 2015 American Bar Association Section of Taxation Joint Fall CLE Meeting, “Current Issues for Private Investment Funds and their Managers”
- Panelist, "Investing in the European Real Estate Markets," K&L Gates Webinar, October 2014

EDUCATION

- LL.M., New York University School of Law, 2009 *(taxation)*
- J.D., Georgetown University Law Center, 2005 *(American Criminal Law Review)*
- B.S., University of Florida, 2002 *(magna cum laude)*
- M.Acc, University of Florida, 2002 *(Accounting)*

ADMISSIONS

- Bar of New York
- United States Tax Court

THOUGHT LEADERSHIP *POWERED BY HUB*

- 2 February 2026, 5th Circ. Ruling Clarifies Tax Rules For Limited Partners, *Law360*
- October 2025, 2025 Emerging Manager Forum
- June 2025, The Section 899 Retaliatory Tax
- December 2024, Financial Services Industry Insights: Washington Weekly Series
- October 2024, Private Market Funds in Europe—Chicago
- September 2024, Emerging Manager Forum
- 26 October 2023, Asset Management and Investment Funds Fall Conferences - New York
- 13 September 2023, Current Trends and Developments in US Real Estate Investment
- 3 October 2023, The Corporate Transparency Act: Through a Family Office Lens
- 10 March 2021, Insurance Opportunities for Asset Managers and Institutional Investors
- 4 February 2021, K&L Gates COVID-19 Relief Tax Summary
- 30 November 2020, Credit Opportunities Funds Recent Developments in Stressed Distressed Strategies
- 28 October 2020, IRS Issues Section 1446(f) Final Regulations
- 22 October 2020, The Capital Gains Rate - Historical Perspectives on "Retroactive" Changes

- 7 October 2020, COVID-19: Buying and Selling PPP Borrowers
- 16 September 2020, IRS Issues Section 1061 Proposed Regulations
- 1 September 2020, COVID-19: IRS Releases Guidance on Employee Payroll Tax Deferral but Fails to Quell Concerns Over Implementation and Collection of Deferred Taxes
- 3 August 2020, Private Equity Emerging Manager Series
- 28 July 2020, Private Credit Funds: Conquering Tax Challenges for Foreign Investors
- 29 May 2020, TALF 2.0 FAQs Round Two: Questions Answered
- 29 May 2020, COVID-19: Affiliation & Aggregation Considerations for the Paycheck Protection Program and the Employee Retention Credit
- 27 May 2020, COVID-19: Taking Stock of Tax Benefits Available in a Pandemic Economy
- 13 May 2020, TALF 2.0 FAQs Released: More Questions Raised
- 6 May 2020, COVID-19: Tax Implications of Paycheck Protection Loan Forgiveness
- 27 April 2020, COVID-19: Revenue Procedure 2020-26 (April 13, 2020) and the CARES Act
- 27 April 2020, COVID-19: Distressed Debt and Tax - Part I - Lender and Debt Holder Considerations
- 20 March 2020, COVID-19: Tax Considerations in the Time of the Coronavirus Pandemic - Part 1
- 13 March 2020, COVID-19: How The Tax Code Can Help The Economy Recover
- 20 December 2019, Opportunity Zone Final Regulations: First Impressions
- 18 September 2019, The End of Capital Gains As We Know It? Wyden Releases Proposal Profoundly Changing How Capital Gains Are Taxed
- 20 August 2019, SEC and NASAA Staffs Issue Statement and Regulatory Guidance for Opportunity Zone Funds: Understanding the Application of Securities Laws to Opportunity Zone Funds
- 21 May 2019, Senators Introduce Report-Card Legislation to Measure the Impact of Opportunity Zone Investments
- 03 May 2019, Worth the Wait: Second Round of Opportunity Zone Proposed Regulations Clears the Way for Many OZ Investments
- 18 April 2019, OZ Flash: Newly Issued Proposed Regulations and the President's Remarks are a Boon to the OZ Incentive
- 28 March 2019, Opportunity Zone Funds: Key Considerations for Private Fund Managers—Part 1
- 25 March 2019, Opportunity Zones: Will Upcoming Proposed Regulations Be Business Friendly?
- 14 December 2018, Trump Executive Order Cuts the Red Tape for Opportunity Zones

- 29 October 2018, Real Estate - An Attractive Investment for OZ Funds Under New Proposed Regulations
- 23 October 2018, Opportunity Zone Proposed Regulations Provide the Certainty Anxious Investors, Developers, and Entrepreneurs Have Been Seeking
- 16 August 2018, Section 199A (to Z): Simplifying the Tax Code for Small Businesses is Complicated
- 14 August 2018, Proposed Regulations Provide Welcome Guidance for 20% Pass-Through Deduction
- 11 April 2018, Tax Reform and Investment Management: Does the Foreign-Derived Intangible Income Provision Benefit U.S. Fund Managers?
- 12 March 2018, K&L Gates Private Equity Funds Year-in-Review – A Lookback at 2017 and the Outlook for 2018
- 20 February 2018, What Do You Think About…Deemed Repatriation?
- 8 January 2018, Tax Reform and Investment Management: Certain International Provisions
- 29 December 2017, Tax Reform and Investment Management: Initial Observations
- 26 December 2017, U.S. Tax Reform: A Golden Ticket for Partnerships and S Corporations?
- 4 August 2017, Sale of U.S. Operating Partnerships by Non-U.S. Persons May Not Generate ECI—U.S. Tax Court Declines to Follow Revenue Ruling 91-32
- 21 April 2016, Bracing for BEPS: How the Evolving Global Tax System Will Impact Your Company
- 6 January 2016, PATH Act Presents Opportunities for Tax-Efficient Non-U.S. Investment in U.S. Real Estate
- 10 November 2015, OECD/G20 Base Erosion and Profit Shifting Project — Final Reports Released

OTHER PUBLICATIONS

- "Regulatory Monitor: Private Funds Update," *The Investment Lawyer*, March 2018
- "A Primer On Effectively Connected Income," *Law360*, 18 May 2017
- "Effectively Connected Income (ECI) and Private Equity Funds," *LexisNexis*, 2017
- Rum Punch and Taxes – Puerto Rico May Serve as an Island Escape," *AIMA Journal*, March 2016
- "Hitting the Sweet Spot: U.S. and Canadian Tax Treatment of Cross-Border Spinoff," *Tax Notes International*, Volume 78, Number 12, 22 June 2015

NEWS & EVENTS

- 10 November 2026, K&L Gates Advises Churchill Asset Management on US$1.54 Billion Junior Capital Opportunities Fund III
- 29 October 2026, Asset Management and Investment Funds Conference Series—New York

- 7 October 2026, 2026 Emerging Manager Forum
- 22 September 2026, K&L Gates Adds State and Local Tax Partner in New York
- 17 August 2026, K&L Gates Advises Terramont Infrastructure Partners on Acquisition of Hainesport Transportation Group
- 8 July 2026, K&L Gates Advises The J. Molner Company on Acquisition of Pharmaceutical Portfolio From Nordic Pharma, Inc.
- 30 June 2026, K&L Gates Enhances Texas Corporate and Energy Capabilities With Dallas Partner Addition
- 15 June 2026, K&L Gates Welcomes London Data Partner
- 4 June 2026, K&L Gates Receives Nearly 235 Firm, Individual Rankings in 2026 *Chambers USA* Guide
- 6 May 2026, Private Funds Conference 2026
- 29 October 2025, K&L Gates Guides Terramont Infrastructure Partners on Strategic Acquisition of Majority Interest in Bull Moose Capital
- 31 July 2025, K&L Gates Announces New Practice Leaders Across Global Platform
- 25 July 2025, K&L Gates Advises Churchill Asset Management on US$1.5 Billion Co-Investment Fund
- 1 July 2025, K&L Gates Advises Terramont Infrastructure Partners on US$160 Million Investment in Dispatch Energy
- 26 June 2025, K&L Gates Advises Crane Company in US$1.06 Billion Acquisition of Precision Sensors & Instrumentation
- 5 June 2025, K&L Gates Receives More Than 240 Firm, Individual Rankings in 2025 *Chambers USA* Guide
- 7 May 2025, Private Funds Conference 2025
- 23 December 2024 - 27 January 2025, Financial Services Industry Insights: Washington Weekly Series
- 4 December 2024, Asset Management and Investment Funds Fall Conference—New York
- 17 October 2024, Private Market Funds in Europe - New York
- 22 August 2024, K&L Gates Advises Terramont Infrastructure Partners on Equity Investment in Long Island Waste Services
- 25 July 2024, K&L Gates Advises National Arbitration & Media Holdings, LLC on Investment in Alternative Dispute Resolution Business
- 6 June 2024, K&L Gates Receives More Than 200 Firm, Individual Rankings in 2024 *Chambers USA* Guide
- 29 May 2024, K&L Gates Represents Tyfon Culture in US$434 Million Business Combination With GTAC

- 20 May 2024, K&L Gates Advises Churchill Asset Management on US$425 Million Structured Liquidity Solution Transaction
- 28 February 2024, Private Funds Conference – Using Irish Fund Structures to Access Private Assets
- 28 November 2023 and 5 December 2023, 2023 ETF Think Tanks®
- 10 August 2023, ECI Considerations for Private Investment Funds Tech Session, Hosted by NYSSCPA
- 27 June 2023, Emerging Manager Forum
- 1 June 2023, K&L Gates Receives Firm, Individual Rankings in 2023 *Chambers USA* Guide
- 16 May 2023, K&L Gates Assists Presidio Investors on ElevATE Semiconductor Continuation Fund
- 29 March 2023, 23rd Annual US and Europe Tax Practice Trends, Hosted by American Bar Association and International Bar Association
- 27 March 2023, K&L Gates Strengthens Corporate Practice With Dallas Additions
- 20 October 2022, 2022 K&L Gates Asset Management and Investment Funds Conference — New York
- 1 June 2022, K&L Gates Receives Firm, Individual Rankings in 2022 *Chambers USA* Guide
- 16 May 2022, K&L Gates Advises Goal Investment Management on Launch of Consumer Credit-Focused Fund
- 11 May 2022, K&L Gates Advises Silicon Motion Technology Corporation on US$3.8 Billion Cross-Border Take-Private Acquisition by MaxLinear, Inc.
- 27 January 2022, K&L Gates Advises D-Orbit on Combination With Breeze Holdings Acquisition Corp.
- 29 December 2021 , K&L Gates Advises SeaChange on Merger Forming $5 Billion Public Video App Business
- 29 December 2021 , K&L Gates Advises Gorilla Technology Group Inc. on Proposed Merger With Global SPAC Partners Co.
- 13 December 2021, K&L Gates Advises DDW The Color House on its Sale to Givaudan
- 18 October 2021, K&L Gates Advises Churchill Asset Management on Pair of Private Equity Investment Funds Totaling U.S.$1.5 Billion
- 6 October 2021, K&L Gates Advises Sinch AB on $1.9 Billion Acquisition of Pathwire
- 27 September 2021, K&L Gates Assists Go Instore in Acquisition by Emplifi
- 29 June 2021, K&L Gates Advises Apis & Heritage Capital Partners on Creation of Innovative Legacy Fund
- 10 June 2021, K&L Gates Advises Spartacus Acquisition Corporation on Merger With NextNav
- 22 April 2021, An Introduction to Insurance Products for Asset Managers

- 18 March 2021, K&L Gates Adds Pair of International Tax Partners in Chicago Office
- 23 February 2021, K&L Gates Advises Sinch AB on $1.14 Billion Acquisition of U.S. Telecom Provider Inteliquent
- 3 December 2020, K&L Gates Advises EXASOL AG and Hauck & Aufhäuser on €43 Million Capital Increase
- 1 December 2020, K&L Gates Advises The Goldfield Corporation on Merger with First Reserve
- 10 November 2020, Credit Opportunities Funds - Recent Developments in Stressed-Distressed Strategies
- 5 June 2020, K&L Gates Advises SLC Management on Closing of $500 Million 2020 TALF Fund
- 30 March 2020, K&L Gates Advises Accion Labs on Investment by TA Associates
- 26 March 2020, K&L Gates Advises Churchill Asset Management on US$2 Billion Private Equity-Focused Lending Fund
- 29 April 2019, K&L Gates Cross-Platform Team Advises LG Household & Healthcare Company in Acquisition Agreement with New Avon LLC
- 17 July 2018, K&L Gates Launches Cross-Practice Opportunity Zones Initiative
- 1 November 2017, K&L Gates Advises Boralex on Joint Venture for 325 MW Onshore Wind Projects in the UK
- 1 June 2016, K&L Gates Advises Cascades Inc. in Packaging Plant Purchase From Rand-Whitney

MEDIA MENTIONS

- 19 February 2026, *Private Equity Law Report* | Evolution of the Private Credit Industry and Ongoing Challenges

OTHER MEDIA MENTIONS

- Quoted, "Emerging Industry Trends Include Rise of Evergreen Structures, Tax Complications and Private Credit Funds," *Private Equity Law Report*, 9 January 2025
- Quoted, “International Tax Policy To Watch In 2023,” *Law360*, 2 January 2023
- Mentioned, "4 Firms Rep As Satellite Biz D-Orbit Goes Public In $1.3B Deal," *Law360*, 27 January 2022.

AREAS OF FOCUS

- Tax
- Corporate and Acquisition Finance
- Emerging Managers, Seed Investors, and GP Stakes

- Fintech Lending
- Mergers and Acquisitions
- Securitization and Structured Finance

INDUSTRIES

- Financial Services
- Private Credit