

Morgan Lewis



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Gregory Hartker focuses his practice on domestic and international corporate and partnership tax issues, as well as on investment fund structuring and representing investors in such funds. Gregory represents clients in both taxable and tax-deferred mergers and acquisitions, public and private issuances of debt instruments, and partnership and LLC structuring and operating issues. Additionally, his international tax background includes matters involving Subpart F, PFIC, foreign tax credits, withholding, treaty issues, cost sharing, and cross-border transfer pricing.

Gregory advises on the tax aspects of financial instruments, including notional principal contracts and other derivative products. He also counsels multinational technology companies on international tax planning for their business operations including structuring outbound transfers and licenses of intellectual property as well as related transfer pricing issues.

Gregory lectures for professional and industry groups on various topics relating to the provisions of Subpart F, foreign tax credits, and various provisions under Subchapter C.

Prior to joining Morgan Lewis, Gregory was a partner in the tax practice of another international law firm in San Francisco.

ADMISSIONS

> California

EDUCATION

- > Georgetown University Law Center, 1998, LL.M., With Distinction
- > Duquesne University School of Law, 1997, J.D.
- > Duquesne University, 1997, M.B.A., With Honors
- > Kalamazoo College, 1994, B.A.

SECTORS

- › Financial Services

SERVICES

- › Tax
- › International Finance
- › Mergers & Acquisitions
- › International Trade, National Security & Economic Sanctions

REGIONS

- › North America