



Stephen Ziobrowski

Partner

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Overview

Stephen "Steve" Ziobrowski, vice chair of the firm's Tax group, practices in the area of tax planning for businesses and individuals. On the business side, he advises clients on business formations, reorganizations, spin-offs, sales and liquidations, and equity-based compensation plans, including qualified and nonqualified stock options. Steve also does tax planning for S corporations, partnerships, and limited liability companies in various business ventures. On the individual side, he advises clients on like-kind exchanges, alternative minimum tax, international tax issues, and other tax matters. Steve represents taxpayers before courts and administrative bodies in disputes with the Internal Revenue Service and state taxing authorities.

Steve is a former member of the firm's Executive Board. He is a frequent lecturer at seminars and continuing education programs for lawyers and accountants.

Education and Credentials

Education

Harvard Law School, J.D.

Boston University, LL.M.

Brown University, B.A., *magna cum laude*

Admissions

Commonwealth of Massachusetts

Affiliations

American College of Trust and Estate Counsel (ACTEC), Fellow

American Bar Association

Massachusetts Bar Association

Boston Bar Association

Practices & Industries

[Corporate & Business Law](#)

[Family Office](#)

[International Tax](#)

[Investment Management](#)

[Multistate Tax Practice](#)

[Tax](#)

[Trust & Estates](#)

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

Recognitions

Recognized as a "Massachusetts Go To Lawyer – Taxation," by *Massachusetts Lawyer's Weekly*, 2022

Chosen for inclusion in *Chambers HNW Guide* (Chambers & Partners) of recognized practitioners for Private Wealth in Massachusetts, 2016-2024

Chosen for inclusion in *The Best Lawyers in America* (Woodward/White, Inc.), Trusts and Estates, 2008-2025

Selected to the list of Massachusetts *Super Lawyers* (Thomson Reuters), Estate Planning and Probate, 2006-2023

Insights

Massachusetts Tax Amnesty Program 2024

Day Pitney Alert, December 17, 2024

Are You Required to Participate in Bureau of Economic Analysis' Benchmark Survey?

May 1, 2023

New York and Connecticut Introduce Coordinated Tax-the-Rich Legislation

January 24, 2023

Massachusetts Voters Approve the 'Millionaires Tax'

November 11, 2022

Generations Summer 2022 - More Than a Pretty Picture: Unlocking Value in Artwork

September 7, 2022

Generations Summer 2022 - Involving the Rising Generation: Challenges and Opportunities

September 7, 2022

Generations Summer 2022 - Coming Together for Ukraine

September 7, 2022

New York Appeals Court Holds for Taxpayer in Significant Win on Residency

July 22, 2022

Connecticut Tax Amnesty Program Is Open

November 8, 2021

Generations Fall 2021 - SPAC Litigation and Enforcement Boom in Full Swing

November 5, 2021

Generations Fall 2021 - The Build Back Better Framework: Good News for Estate Planning

November 5, 2021

Generations Summer 2021 - Making the Move: Roundtable Discussion on What It Is Like to Relocate a Family Office to the Cayman Islands

June 23, 2021

IRS Issues Final Carried Interest Regulations

January 22, 2021

UPDATE: Increased Telecommuting Raises State Tax Issues

January 11, 2021

Generations Fall 2020 - Goslings Rum: The Secrets of Keeping a Family Business Together for Eight Generations

October 29, 2020

Generations Fall 2020 - Federal Income Tax Implications of the Election

October 29, 2020

IRS Provides Limited Relief to Cross-Border Taxpayers Stranded by COVID-19

April 28, 2020

COVID-19 Impact on Tax Filings in Florida

April 28, 2020

CARES Act Provides Employee Retention Credit for Some Employers Impacted by COVID-19 Pandemic

April 13, 2020

IRS Significantly Extends Filing, Payment and Other Deadlines Due to COVID-19

April 10, 2020

COVID-19 May Impact State Statutory Residency Planning

April 8, 2020

COVID-19 Impact on Tax Filings in Florida

April 2, 2020

Increased Telecommuting Raises State Tax

April 2, 2020

UPDATE: IRS Extends Deadline for Filing and Payment of Income, Gift and GST Taxes Due to COVID-19 Pandemic

April 2, 2020

Summary of Certain Tax Relief Available in COVID-19 CARES Act

March 31, 2020

Traps for the Unwary: COVID-19 Tax Relief Fails to Extend Certain Foreign Information Return Filing Deadlines

March 30, 2020

IRS Clarifies Foreign Partner Withholding Rules

July 2, 2019

Additional Takeaways From the Latest Qualified Opportunity Fund Regulations

April 30, 2019

IRS Releases Second Set of Proposed Regulations Regarding Qualified Opportunity Funds

April 22, 2019

IRS Revises EIN Application Process, Increasing Burden on Non-U.S. Taxpayers

March 29, 2019

Tax Court Provides Clarity for Family Offices Seeking to Deduct Business Expenses

December 5, 2018

IRS Releases Proposed Regulations on Qualified Opportunity Zones

November 2, 2018

As Fund Managers Await Regulations, Key Questions Surface with Qualified Opportunity Funds

October 3, 2018

Tax Planning Opportunities for Single Family Offices

March 5, 2018

Key Tax Considerations For High Net Worth Family Offices

December 11, 2017

Connecticut "Fresh Start" Voluntary Tax Compliance Program

December 11, 2017

Check the Box Elections for Non-U.S. Business Entities

October 10, 2017

Tax Court Declines to Follow IRS Ruling on Foreign Partner's Redemption Gain

July 21, 2017

ACA Tax Relief in Senate Healthcare Bill

June 26, 2017

Automatic Extension for FBARs

April 14, 2017

Massachusetts Moves to Impose Surtax on High-Income Taxpayers

June 6, 2016

Proposed Regulations Affect Foreign-Owned Disregarded Entities

May 10, 2016

News

Chambers High Net Worth Recognizes 18 Day Pitney Attorneys for Private Wealth Law

July 18, 2024

Day Pitney Represents Foxfield in Connection with its Construction Financing for the Development of Lower Bucks Logistics Hub

September 29, 2023

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law

July 20, 2023

Day Pitney Public Pensions Team Represents a State Pension Fund in \$500 million Investment in Fund of One

February 6, 2023

Day Pitney Tax Partner Stephen Ziobrowski Named "Massachusetts Go To Lawyer - Taxation" by Massachusetts Lawyers Weekly

July 25, 2022

Chambers High Net Worth Recognizes 20 Day Pitney Attorneys for Private Wealth Law

July 22, 2022

Veson Nautical Acquires Q88

May 4, 2022

Day Pitney Represents Major Metro Pension System in Industrial Real Estate Fund Investment

April 22, 2022

Day Pitney Represents VCV Digital Technology in its Business Combination with Fortune Rise Acquisition Corporation

May 2, 2022

Day Pitney Represents Iridian in Management Buyout

March 25, 2022

Day Pitney Represents Major Metro Pension System in its Investment in a Real Estate Fund

March 22, 2022

Day Pitney Represents Major Metro Pension System in Positive Climate Impact Companies

March 16, 2022

Day Pitney Represents TriStruX LLC in Sale to Huron Capital

December 23, 2021

Day Pitney Represents Geneva-Based Crescendo Capital in Forming Cayman Islands Real Estate Co-Investment Fund

November 29, 2021

Day Pitney Represents UK-Based Nickel Digital Asset Management Ltd in Forming Nickel Digital Asset Series Fund LP, a Multi-Series Investment Fund to Invest in Digital Assets

November 16, 2021

Chambers High Net Worth Recognizes 20 Attorneys for Private Wealth Law

July 26, 2021

Day Pitney Represents Investment Management Firm in Forming Private Fund

June 1, 2021

Day Pitney Represents Iridian Asset Management in Forming Long-Short Hedge Fund

May 17, 2021

Day Pitney Represents Investment Management Firm in Forming Long Biased Fund

May 3, 2021

Day Pitney Represents Investment Management Firm in Forming "Deal by Deal" Single Asset Real Estate Fund

April 21, 2021

Day Pitney Represents Investment Management Firm in Restructuring of Two Hedge Fund

April 9, 2021

Chambers High Net Worth Recognizes Day Pitney and 16 Attorneys for Private Wealth Law

July 10, 2020

Day Pitney Represents Pula Capital Management LP in Strategic Investment by Felton Group, LLC

December 3, 2019

Chambers High Net Worth Recognizes Day Pitney and 16 Attorneys for Private Wealth Law

July 18, 2019

Day Pitney Represents Irrational Capital in its Strategic Partnership with ValueAct Spring Master Fund

February 27, 2019

Day Pitney Represents Independent Bank Corp. in its Merger Agreement with Blue Hills Bancorp, Inc.

September 20, 2018

Day Pitney Represents Omni America, LLC in its Acquisition & Financing of Two Newark-Based Public Housing Complexes

September 7, 2018

Day Pitney Represents AlphaCrest Capital Management in Strategic Investment by Brummer & Partners

July 31, 2018

Chambers High Net Worth Guide 2018 Recognizes Fifteen Day Pitney Attorneys

July 24, 2018

Day Pitney Represents Independent Bank Corp. in its Merger Agreement with MNB Bancorp for Rockland Trust Company to Acquire The Milford National Bank and Trust Company

May 29, 2018

Day Pitney Represents Medalist in its Business Unit Spinout from Candlewood
May 1, 2018

Day Pitney Represents Systematic Alpha Management LLC in Cryptocurrency Funds Launch
March 26, 2018

Chambers High Net Worth Guide 2017 Recognizes Eleven Day Pitney Attorneys
September 20, 2017

Day Pitney Represents Valley National Bancorp in \$816M Acquisition of USAmeriBancorp
July 28, 2017

87 Day Pitney Lawyers Named to 2016 Super Lawyers List
November 10, 2016

Day Pitney Advises Independent Bank Corp. in \$24.5 Million Acquisition of Island Bancorp, Inc.
October 21, 2016

71 Day Pitney Lawyers Named to 2017 Best Lawyers List
August 15, 2016

Chambers High Net Worth Guide 2016 Recognizes Nine Day Pitney Attorneys
June 28, 2016

Day Pitney Advises Independent Bank Corp. in Acquisition of New England Bancorp, Inc.
March 18, 2016

Day Pitney Advises Harmony Bank in Sale to Lakeland Bancorp
February 18, 2016

91 Day Pitney Lawyers Named to 2015 Super Lawyers List
October 30, 2015

Day Pitney Advises Fuel Systems Solutions in Merger with Westport Innovations
September 2, 2015

68 Day Pitney Lawyers Named to 2016 Best Lawyers List
August 24, 2015

Day Pitney Represents Hudson Valley in its Closing of a \$539 Million Merger with Sterling Bancorp
July 2, 2015

Day Pitney Represents Community National Bank in its \$141 Million Acquisition by Bridge Bancorp
June 24, 2015

Eighty-Four Day Pitney Attorneys Recognized by Super Lawyers for 2014
November 3, 2014

Seventy Day Pitney Lawyers Named to 2015 Best Lawyers List
August 22, 2014

Eighty-eight Day Pitney Attorneys Recognized by *Super Lawyers* for 2013
October 22, 2013

Seventy Day Pitney Lawyers Named to 2014 Best Lawyers List
August 15, 2013

Ninety-eight Day Pitney Attorneys Recognized by *Super Lawyers*
October 22, 2012

Seventy-Five Day Pitney Lawyers Named to Best Lawyers List for 2013
August 23, 2012

Seventy-two Day Pitney Lawyers Named to Best Lawyers List for 2012
October 4, 2011

Seventy-six Day Pitney Lawyers Named to Best Lawyers for 2011
August 9, 2010

In The Media

Generations, The Day Pitney Family Office Newsletter - Fall 2023
Day Pitney Generations Newsletter, November 30, 2023

Major Japanese Pension Fund Seeds Japan Equity Long-Short Fund
Hedgeweek, September 13, 2021

How Day Pitney Attys Guided Client's New Property Fund Deal
Law360 Pulse, April 23, 2021

Carried Interest Regs Leave Uncertainty On Family Managers
Law 360, April 1, 2021

Tax Court Lessons for Business Owners and Successful Planning Strategies
September 26, 2019

C-Corp. Conversions Not Attractive To All Pass-Throughs
Law360, May 3, 2018

Delivering Your Tax Refund Is the Least of the IRS's Problems
Bloomberg News, April 17, 2018

House's Complex Pass-Through Tax Plan Expected To Fizzle
Law360, December 5, 2017

The M&A Advisor Names a Day Pitney Transaction as a Finalist for its 9th Annual International M&A Awards
Day Pitney Press Release, May 5, 2017

How Bermudians can be exposed to US taxes
The Royal Gazette, October 7, 2016

10 states millionaires might be fleeing
LifeHealthPro, July 1, 2016

7 Tips For Simplifying Tax Writing
Law360, June 17, 2016

Independent Bank extends reach in New England
The Deal, March 22, 2016