

Thomas Volet

SENIOR COUNSEL

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Thomas Volet has been a Partner with Moses Singer since 1983 and has been involved in the representation of financial institutions since the early 1980s.

Tom has significant experience in the structuring of partnerships and joint ventures as investment vehicles and represents the firm's lending clientele in the financing of partnerships and other pass-through entities. He has written several articles in the area of partnership taxation, including an analysis of problematic tax issues pertaining to investment funds.

Prior results do not guarantee a similar outcome.

Education

- Harvard Law School (J.D.)
- Amherst College (B.A., *Magna Cum Laude*)

Bar/Court Admissions

- New York

Professional Affiliations

- New York State Bar Association
- Institute of International Banking Law & Practice Task Force on Governmentally Mandated Standbys

Recognition

Tom has been listed in *Law & Politics' New York Super Lawyers*® since 2007 and is rated AV Preeminent® in Banking & Finance Law by Martindale-Hubbell™.

He holds the title "FIDE Master of Chess Compositions" awarded by the World Federation for Chess Compositions.

Practices / Industries

- Banking & Finance
- Fund Finance & Capital Commitments Lending
- International
- Lending Transactions
- Private Clients Lending
- Supplier Finance & Receivables Purchase Financing
- Syndicated Lending
- Trade Finance

- Super Lawyers: 2007 - 2024

Publications

- SOFR-related comment responding (May 26,2020) to the Department of the Treasury's solicitation for public comments, demonstrating an interest accrual anomaly inherent in ARRC's mathematical formula for SOFR.
- "Problematic Provisions in Standby Auto-Extension Clauses", *Documentary Credit World* (April 2014)
- "Liability Assumption Under Section 752: An Analysis of the Underlying Theory", Thomas Volet and Stephen L. Millman, *The Journal of Taxation*, 1984 (cited in *Smith v. Commissioner*, 84 T.C. 889 (1985)).