

Amy Drais

Partner

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Overview

Amy Drais advises business clients, individuals and families, as well as tax-exempt clients on a wide range of domestic and cross-border tax matters. She has extensive experience supporting mergers and acquisitions, business formations, investment fund activity, family offices, capital markets transactions, financings, joint ventures and general securities matters. Amy also advises fund managers, private funds and fund investors on Subchapter K (partnership) tax matters in connection with, among other things, fund formation, structuring, investments and management structures. In addition, she advises business owners, including family offices, on the structure, implementation and tax aspects of equity incentive plans. She is committed to offering innovative and comprehensive tax solutions to complex challenges.

Prior to joining Day Pitney, Amy worked at large international law firms and she also spent time as in-house tax counsel at a large multinational corporation.

Practices & Industries

Automotive

Corporate & Business Law

Entrepreneurship Through Acquisition (ETA)

Family Office

International Trust & Estates

Investment Management

LATAM

Mergers & Acquisitions

Public Companies & Securities

Tax

Experience

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

Advised multinational corporation on optimal tax structure for various domestic and cross-border acquisitions and carve-out transactions

Advised small businesses on formations and reorganizations of business structures

Advised startup technology company on tax aspects of Series B fundraising, including qualified small business stock matters

Advised business owners on tax aspects of structuring and implementing equity incentive arrangements for employees

Advised European company on PFIC (passive foreign investment company) matters

Represented US and non-US based fund managers on tax aspects of fund formation and investments

Represented non-US and tax-exempt institutional investors, including pension funds and universities, investing in private equity funds

Represented real estate funds on tax aspects of fund matters, including investments in REITs and use of REITs in fund structures

Education and Credentials

Education

Georgetown University Law Center, J.D., 2007

Georgetown University School of Foreign Service, Master of Science in Foreign Service, Foreign Service – International Development, 2007

Wellesley College, B.A., 2000

Admissions

State of Connecticut

State of New York

Commonwealth of Massachusetts

Affiliations

New York State Bar Association, Tax Section, 2007-2012

Languages

French

Insights

Developments in Limited Partner Self-Employment Tax
Day Pitney Alert, July 9, 2026

Tax Court Confirms that Limited Partners may be Subject to Self-Employment Tax | Generations February / March 2025
February 19, 2025

News

Day Pitney Represents Integra Opportunity Fund Manager LLC in Forming Private Real Estate Fund
November 3, 2026

Day Pitney Represents State Pension Plan in $150 Million Wind Point Partners Fund Investment
August 19, 2026

Day Pitney Represents Complexitas Fund Management LLC in Launch of Quantitative Long/Short Equity Hedge Fund
June 18, 2026

Day Pitney Represents Investment Manager in Formation and Launch of Perpetual Evergreen Real Estate Fund
June 5, 2026

Day Pitney Advises Conexus Solutions in Strategic Sale to Axtria
Day Pitney Press Release, May 6, 2026

Day Pitney Represents Private Investment Manager in Formation of Bermuda Domiciled Insurance Fund
February 24, 2026

Day Pitney Represents Investment Manager in Formation of Private Fund
November 25, 2025

Day Pitney Welcomes Tax Partner Amy Drais
August 26, 2024

In The Media

Day Pitney Hires Drais as Tax Partner
Hartford Business Journal, August 30, 2024

Day Pitney Lands Former Reuters Tax Counsel in Conn
Law360 Pulse, August 29, 2024

Day Pitney Welcomes Tax Partner Amy Drais
Connecticut Law Tribune, August 28, 2024

Day Pitney Grows With Amy Drais as Tax Partner in Connecticut
Bloomberg Law's Daily Tax Report, August 26, 2024