



# Heidi R. Schwartz

## Associate

## Philadelphia

hschwartz@cozen.com | (215) 665-2799

Heidi focuses her practice on multi-state, state and local tax matters involving litigation, audit defense, transactions, and tax planning. Her multi-state practice includes advising clients on issues related to business, individual income, transfer, and state and local payroll taxes. Heidi regularly advises clients on Pennsylvania tax matters, including Philadelphia and other local tax issues.

Heidi earned her LLM from Villanova Graduate Tax Program and her law degree from Villanova School of Law. While attending Villanova for law school, she served as treasurer of the Tax Law Society and was involved in the Pro Bono Society, Innocence Project, Pro Bono Legal Aid Project, and Tax Law Brochure Project. Heidi was also a legal intern to the Honorable John T. J. Kelly, Jr., a research assistant, a law clerk in Gowa Lincoln, Pa., a part of the Villanova University Federal Income Tax Clinic where she represented low-income clients in federal tax controversy cases and liaised with appeals, and she clerked for the Honorable Robert J. Shenkin. Heidi received the Federal Tax Clinic Award and Dorothy Day Award for Pro Bono Service. She earned her undergraduate degree from Syracuse University.

Prior to attending law school, Heidi was a marketing associate and assistant to the director of Random House Books.

## Experience

Represented Utz Quality Foods, LLC (NYSE: UTZ) and an affiliate of Utz in their \$19 million sale of two manufacturing plants to affiliates of snack maker Our Home. This transaction drew on the experience of the firm's corporate, tax, real estate, labor and employment, employee benefits and executive compensation, and environmental attorneys.

Represented Abington Reldan Metals, LLC, a company that reprocesses industrial and electronic waste to extract precious metals for resale, and its affiliated entities in their sale to Sibanye-Stillwater Limited (NYSE: SBSW) (JSE: SSW), a South African company and one of the world's largest gold producers, for \$211.5 million. The sale transaction, which was structured as a locked box transaction, required Hart-Scott-Rodino and CFIUS clearances as well as ITAR filings and drew on the experience of the firm's corporate, tax, transportation and trade, antitrust, employee benefits and executive compensation, and labor and employment attorneys.

## Practice Areas

- Tax

## Industry Sectors

- Cannabis

## Education

- Villanova University School of Law, J.D., 2012
- Villanova University School of Law, LL.M., 2014
- Syracuse University, B.S., 2005

## Bar Admissions

- New Jersey
- Pennsylvania

## Affiliations

Philadelphia Bar Association Tax Council, Member, 2024

City of Philadelphia Tax Advisory Committee, Member, 2024

Temple Inn of Court, Member, 2018 - 2022

Philadelphia Bar Association's State and Local Tax Committee, Secretary, 2020 and 2021

Philadelphia Bar Association's State and Local Tax Committee, Chair, 2022 and 2023

## Clerkships

The Honorable Robert J. Shenkin, Chester County Court of Common Pleas  
The Honorable John T.J. Kelly, Jr., Pennsylvania Superior Court

## Heidi R. Schwartz

hschwartz@cozen.com

P: (215) 665-2799 | F: (215) 665-2013

©2024 Cozen O'Connor. All rights reserved.

