



## Paul W. Reichel

### Member

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## Profile

**Paul is a tax attorney who concentrates his practice in public finance transactions and taxation of business and nonprofit organizations.**

In his general tax practice, Paul advises business clients on a variety of tax matters including choice of entity and ownership structure questions, partnership and LLC tax matters, tax free Section 1031 exchange transactions, New York State sales tax and other tax issues. He also represents higher education, health care and other nonprofit organizations on matters relating to qualification for tax exemption, unrelated business income tax and New York State sales tax and real property tax exemption matters.

Paul's experience includes advising exempt and non-exempt cooperatives on tax questions arising under Subchapter T of the Internal Revenue Code, structuring mergers of cooperative corporations, and counseling regarding other tax and general business matters.

Paul is also a certified public accountant and worked with a "Big 8" public accounting firm prior to entering the practice of law.

## Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®, Public Finance Law; Tax Law, 2012-2026 (listed for more than 10 years)
    - Lawyer of the Year (Syracuse), Public Finance Law, 2024, 2026
    - Lawyer of the Year (Syracuse), Tax Law - 2015; 2020; 2022
- New York State Bar Association
- Onondaga County Bar Association
- National Association of Bond Lawyers
- National Association of College and University Attorneys

## Representative Presentations

- New IRS Allocation and Accounting Regulations for Tax-Exempt Bonds, Eastern Association of College and University Business Officers, April 20, 2016

## Other Activities

## Education

- Syracuse University College of Law (J.D., *magna cum laude*, 1990)
- State University of New York at Oswego (B.S., *cum laude*, 1984)

## Bar/Court Admissions

- New York
- U.S. Tax Court

## Practices

- School Law
- Municipalities
- Higher Education
- Tax
- Public Finance
- Property
- Business and Transactions
- Agribusiness
- Semiconductor and Technology Industry

- Board Member, The Onondaga Community College Foundation