



## 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.**

He has extensive public finance experience, regularly serving as bond counsel and as counsel to higher education institutions and other borrowers in tax-exempt financing transactions. Paul also counsels higher education institutions on post issuance compliance requirements for tax-exempt bonds, including structuring of management and service contracts and sponsored research agreements to comply with private business use limitations under IRS Rev. Proc. 97-13 and Rev. Proc. 2007-47, review of Form 990, Schedule K, preparation of post issuance compliance policies and many private business use and arbitrage questions.

In his general tax practice, Paul advises higher education clients on a variety of tax matters including unrelated business income tax (UBIT) and New York State sales tax and real property tax exemption matters. Paul also has experience structuring complex joint ventures among higher education institutions and taxable entities.

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, 2012-2024 (listed for more than 10 years)
    - Lawyer of the Year (Syracuse), Public Finance Law, 2024
    - 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

### 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

## Other Activities

- Board Member, The Onondaga Community College Foundation