



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 regularly serves as bond counsel and as counsel to borrowers in tax-exempt financing transactions. Paul's public finance work includes representing municipalities and property owners establishing sewer, water and other special improvement districts.

Paul also counsels clients on New York economic development incentives including Industrial Development Agency PILOT Agreements, Empire Zone, Excelsior and Brownfield tax credits and Start-Up NY tax benefits.

In his general tax practice, Paul advises business clients on a variety of tax matters including choice of entity and ownership structure questions, partnership tax matters (including drafting LLC operating agreements and partnership agreements with special allocations, guaranteed payments and similar terms), tax free Section 1031 exchange transactions and other tax issues.

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

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

Other Activities

- Board Member, The Onondaga Community College Foundation