



## Raymond P. Reichert

### Retired

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### Profile

**Raymond primarily works with businesses and not for profit entities in a transactional practice which achieves maximum after tax results.**

He has devoted his entire career to the practice of tax law, with a particular focus on partnerships, mergers and acquisitions, economic development and affordable housing.

Many clients are heavily influenced by state and federal tax considerations, Raymond's deep knowledge of these laws allows him to develop tax strategies that benefit them, helping to achieve their business goals with optimal tax consequences.

In addition to general transactional tax planning, Raymond's practice includes:

- structuring real estate joint ventures and funds
- low income housing and historic tax credit partnerships
- economic development planning utilizing local and state incentives
- representing publicly traded Real Estate Investment Trusts

Raymond has lectured on numerous occasions on a variety of tax related subjects. He has held the position of Adjunct Assistant Professor of Law at the State University of New York at Buffalo School of Law, where he taught the basic federal income tax course, and the partnership tax course.

### Honors & Affiliations

- Listed in:
  - *The Best Lawyers in America*®, Tax Law, 2007-2024 (listed for more than 15 years)
  - *The Best Lawyers in America*® Lawyer of the Year (Buffalo), Tax Law, 2022
  - *New York Super Lawyers*®, Tax, 2018
  - *Business First of Buffalo*, Legal Elite of WNY 2015
- Erie County Bar Association, Past Chair, Tax Committee
- New York State Bar Association, Tax Committee
- American Bar Association, Tax Committee; Forum on Affordable Housing

### Representative Presentations

### Education

- University at Buffalo School of Law (J.D., *cum laude*, 1979)
- Fordham University (B.A., *magna cum laude, in cursu honorum*, 1976)

### Bar/Court Admissions

- New York
- U.S. Tax Court
- U.S. District Court for the Western District of New York

- Presenter, Urban Land Institute, Members' Education Series on Pilot Increment Financing (PIF) and Tax Increment Financing (TIF), December 9, 2015

## Representative Publications

- "IRS Issues Guidance Denying Tax Deductions for PPP Loans," *The Central New York Business Journal*, December 4, 2020

## Other Activities

- VIA (formerly Elizabeth Olmsted Center for Sight), Director, Chair of Audit Committee
- Western New York Independent Living, Corporate Compliance Committee Member
- University Heights Collaborative, Director, Vice President
- St. Joseph Neighborhood Housing Initiative, Board Member
- Legal Aid Bureau of Buffalo, Inc, Member, Board of Directors