



## 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 to municipalities, school districts and public agencies. Paul also represents higher education, health care and other nonprofit borrowers in tax-exempt financing transactions and serves as bond underwriters' counsel. His 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 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 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, 2012-2025 (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

### 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 Industry

## 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

- Board Member, The Onondaga Community College Foundation