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PRACTICE AREAS

Taxation (Federal & State)
Partnership Taxation
Real Estate Investment Trusts
Mergers and Acquisitions
Low Income House and Historic
Tax Credits

EDUCATION

State University of New York at
Buffalo Law School
(J.D., *cum laude*, 1979)

Fordham University
(B.A., *magna cum laude, in cursu
honorum*, 1976)

Raymond P. Reichert is a partner in Jaeckle Fleischmann & Mugel, LLP's Tax and Economic & Land Development practice groups. He has devoted substantially his entire career to the practice of tax law with a primary focus on partnership and LLC taxation, including syndication of low income housing tax credits and historic tax credits. He also represents publicly traded Real Estate Investment Trusts in equity financing and investment transactions utilizing limited partnerships and LLCs. His practice includes structuring real estate joint ventures and funds, economic development planning and closing complex multi-layered tax intensive transactions.

Mr. Reichert is a frequent lecturer at the State University of New York at Buffalo School of Law, where he has taught both basic federal income taxation and partnership tax courses. He has lectured on numerous occasions with regard to tax and economic development related subjects.

Mr. Reichert is admitted to practice law in New York State, U.S. Tax Court and U.S. District Court, Western District of New York. He currently serves as Co-Chair of the Tax Committee section of the Bar Association of Erie County and is a member of the Tax Committees of the New York State and American Bar Associations.

Mr. Reichert serves as Director and Past-President of the Legal Aid Bureau of Buffalo, Inc., and Director of Western New York Independent Living, Inc., and the University Heights Collaborative, Inc. Mr. REichert is listed in *Who's Who in Law*, published annually by the *Business First of Buffalo*.