



Governmental Institutions and Agencies

The Tax Department represents governmental agencies, public pension funds and other exempt organizations in its capacity as tax counsel, advising them on reporting, intergovernmental immunity, essential governmental services, unrelated trade or business income, treaty qualification and other federal tax issues related to the structuring of investments and operations.

We also advise public pension funds on structuring joint ventures and investment partnerships to maximize the funds' positions for continued qualification under Section 115 of the Internal Revenue Code. We have worked with public pension funds to negotiate caps on capital call obligations and advised public pension funds on matters relating to compliance with state-level investment restrictions.

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Related Practices

Asset Securitization (Tax)

Certified Capital Company
Finance (CAPCOs)

Common Trust Funds

Corporate Finance (Tax)

Credit Tenant Loan Finance

Cross-Border Institutional
Private Placements

Debt Instruments

Derivative Transactions

GIC Providers

International Transactions

Investment Trusts and RICs

Leveraged Leasing (Cross-
Border and Domestic)

Limited Liability Companies

Mergers and Acquisitions

Mortgage-Backed Securities

Municipal Bond Tax
Controversy

Not-for-Profit and 501(c)(3)

Organizations
Offshore Funds
Partnerships
Public/Municipal Finance
Real Estate Investment Trusts
(REITs)
Real Estate Mortgage
Investment Conduits (REMICs)
Special Tax Counsel
State/Local Tax Issues
Synthetic Lease Finance
Tax Lobbying
Taxation