

Richard D. Martinson



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EXPERIENCE

Richard provides sophisticated tax planning for a broad range of corporate, partnership, international and other business-related transactions.

Richard's particular areas of expertise include mergers and acquisitions (including taxable and tax-free stock and asset acquisitions, reorganizations, spin-offs and intercompany transactions, in both the domestic and cross-border contexts); limited liability companies, partnerships, joint ventures, S corporations, real estate investment trusts and other pass-through business vehicles; corporate restructurings and workouts; tax planning for complex financing transactions (including cross-border financings, start-up, venture capital and private equity investments, and use of tax-sensitive financial instruments); and leveraged leasing and equipment lease financings and real estate-based transactions (including use of both domestic and non-US based real estate investment trusts).

Richard currently advises both public and private clients (including "in-bound" multinational corporate clients seeking investment opportunities in the US) in developing creative and cost-efficient solutions for complex tax and corporate transactional problems.

Richard has over twenty-five years practice experience in the transactional tax area, including a total of more than twelve years with Skadden, Arps, Slate, Meagher & Flom LLP and Morgan, Lewis & Bockius LLP, where he led or participated in scores of high-profile, complex business transactions involving both Fortune 100 domestic and foreign corporate clients, as well as privately-held, start-up and portfolio companies.

EDUCATION

New York University School of Law (LL.M. Taxation, 1986)

Rutgers University School of Law (J.D., 1982)

Rutgers College (B.A., 1978)

PROFESSIONAL

Member, American Bar Association, Taxation Section (Subcommittees on Partnerships, Foreign Activities of US Taxpayers)

Member, New Jersey State Bar Association, Taxation Law Section (Subcommittees on Partnerships, International Tax)

ADMISSIONS

New York

New Jersey

Pennsylvania

PUBLICATIONS

“Partnership Profits Interests: Transitioning from Employee to Partner and What That Means for Tax Purposes,” prepared for New Jersey State Bar Association Taxation Section Seminar on “Hot Tips in Taxation: 2012.”

“LLC Interests as Equity Compensation,” Mergers and Acquisitions, April, 2002.

“Tax Aspects of Litigation and Dispute Settlements,” prepared for Philadelphia Bar Association Tax Section CLE Series, November 8, 2002.

“Ethical Considerations for Tax Practitioners: Developments in Treasury Circular 230,” prepared for Philadelphia Tax Conference, October 17, 2002.

“U.S. Cross-Border Leasing Structures at (Almost) the Millennium” (Co-Author), prepared for The FDTA’s Tenth Annual Cross-Border Leasing Conference, April, 1999.

“Revenue Ruling 99-14 and LILO Transactions” (Co-Author), Morgan Lewis White Paper publication, March, 1999.

“Administration’s Revenue Proposals on Corporate Tax Shelters – Effect on Leasing” (Co-Author), Morgan Lewis White Paper publication, March 1999.

“Report on Proposed Section 707 Regulations Concerning Disguised Sale of Property through Partnerships” (Co-author), New York State Bar Association Tax Section Report, reprinted in 54 Tax Notes 65 (January 6, 1992).

“Interest Deductibility Under the New U.S. Earnings-Stripping Rules” (Co-Author), Intertax, February, 1990