

# REITLER



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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