ALSTON & BIRD

Daniel M. Reach

Senior Associate

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Drawing on his experience in corporate finance and accounting, Danny helps clients navigate the tax laws in planning and implementing various domestic and international business transactions.

Danny Reach is a senior associate in the Federal & International Tax Group. His practice involves tax planning and structuring for a variety of domestic and international business entities and individuals. He regularly assists clients in restructuring their global operations and provides tax and corporate advice on mergers and acquisitions, structured finance transactions, cross-border financings, and securitizations. Danny was identified by *The Best Lawyers in America©* as "One to Watch" in Tax Law.

Danny received an LL.M. in taxation from New York University, where he served as a graduate editor on the *Tax Law Review* and received the Nina N. Werblow Tax Fellowship. He received a J.D., with honors, from Emory University and earned the 2012 Georgia Federal Tax Conference Award. At Emory, Danny served as the editor-in-chief of the *Emory Law Journal* and treasurer of the Latin American Law Students Association. He also received a B.S. and an M.Acc. from the University of Florida and is a Certified Public Accountant (inactive).

Representative Experience

- Represented various private equity firms in the federal tax aspects of mergers, acquisitions, dispositions, and restructurings.
- Assisted clients in analyzing various federal tax issues associated with U.S. and foreign-domiciled hedge fund and private equity fund structures and investments.
- Advised several large multinational companies on restructuring projects in Africa, Asia, Europe, North America, Central America, South America, and Oceania.
- Assisted several multinational companies in implementing complex intercompany agreements.
- Advised various insurance companies with coverage for specified tax risks.
- Represented oil and gas company in a strategic joint venture.

Publications & Presentations

Publications

- "Foreign Partners Again Subject to 'US-Source' Income Tax," *Law360,* January 29, 2019.
- "Parsing the New Interest Expense Limitation in the Tax Cuts and Jobs Act," *ABA Tax Times*, Vol. 37, No. 2, March 9, 2018.

Presentations

- "Sales, Exchanges & Basis: Part 2: § 1202 Economics and Policy," ABA Virtual 2021 Fall Tax Meeting, webinar, September 20-24, 2021.
- "Final Regulations and the Current Landscape under Section 1031: A Panel Discussion with a Practical Approach," ABA Webinar, May 27, 2021.

- "Section 1061 – Clearing the Three-Year Hurdle," Virtual 2020 Fall Tax Meeting, webinar, September 29-October 2, 2020.
- "*Watts* This? Does No Good Deed Go Unpunished?" ABA 2020 Midyear Tax Meeting , January 30 – February 1, 2020.

Professional & Community Engagement

- ABA Tax Section, Committee on Sales, Exchanges, and Basis, co-chair

Education

- New York University (LL.M., 2013)
- Emory University (J.D., 2012)
- University of Florida (M.Acc., 2009)
- University of Florida (B.S., 2009)

Languages

- Spanish

Admitted to Practice

- North Carolina
- New York
- Florida

Related Services

Tax | Federal & International Tax | Finance | Commercial Real Estate Master & Special Servicing | International | Investment Management, Trading & Markets | Opportunity Zones | Oil & Gas