ALSTON & BIRD

Daniel M. Reach

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Related Services

Tax ▪ Federal & International Tax ▪ Finance ▪ Commercial Real Estate Master & Special Servicing ▪ International ▪ Investment Funds ▪ Opportunity Zones ▪ Oil & Gas ▪ Blockchain & Digital Assets ▪ Transactional Tax Insurance

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Danny Reach is a partner in the Federal & International Tax Group. He regularly structures and advises on mergers and acquisitions and fund formations and investments. He also advises clients on tax matters relevant to cross-border financings and restructurings, structured finance transactions, and securitizations. He frequently speaks and writes on emerging tax issues and served as co-chair of the ABA Tax Section's Committee on Sales, Exchanges, and Basis. 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 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, where he earned the 2012 Georgia Federal Tax Conference Award and served as editor-in-chief of the *Emory Law Journal*. 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 CommScope, a global network infrastructure provider, in its $7.4 billion acquisition of ARRIS International plc.
- Represented The Carlyle Group in its $7.4 billion acquisition of Veritas, an information management system provider, from Symantec Corporation.
- Represented the Ali Group, a global leader in the foodservice equipment industry, in its $3.4 billion acquisition of Welbilt, Inc.
- Represented the Ali Group, as parent of Welbilt, Inc., in its $1.6 billion sale of Manitowoc Ice, a provider of commercial ice makers, to Pentair plc.
- Represented Pamlico Capital in its sale of and reinvestment in Clarity Telecom d/b/a Vast, a broadband communications platform focused on providing Internet, cable television, and telephone services.
- Represented Ridgemont Equity Partners in its sale of Munch's Supply, a leading wholesale distributor of HVAC equipment.
- Represented sponsors of, and investors in, hedge funds, private equity funds, venture capital funds, real estate funds, funds of funds, crypto funds, and secondaries.
- Advised software and other startup companies and their investors on issues relating to the capital gains exclusion for qualified small business stock under Section 1202.

- Advised investment funds entering into, and on transfers of rights under, tax receivable agreements.
- Advised insurance companies on coverage for specified tax risks.
- 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 companies in strategic joint ventures.

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

- 2023 Tax Meeting, American Bar Association, Washington, D.C., May 3-6, 2023.
- "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, vice 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