

PRACTICE AREAS

- Real Estate
- Business

EDUCATION

- Harvard Law School (J.D., Magna Cum Laude, 1979)
- Yale College (B.A., Magna Cum Laude, Phi Beta Kappa, 1976)

Gary A. Herrmann is Senior Counsel, specializing in tax matters, for Lubin Olson's Real Estate and Business Practice Groups. He has over 30 years' experience in a broad spectrum of federal and state tax issues.

Mr. Herrmann has represented some of the largest and most active institutional investors and fund sponsors in the world in connection with their investment in, and operation of, private investment funds (including buyout, venture capital, hedge and real estate funds) and other alternative investment vehicles. He also has substantial experience with matters relating to the taxation of corporate acquisitions, spin-offs, other restructurings, corporate finance, partnerships, real estate and financial products. Mr. Herrmann has advised many corporations and partnership entities, ranging from startups to major public companies, as to stock option and other employee and executive compensation issues.

A major focus of Mr. Herrmann's practice has been advice to clients on special issues faced by different classes of real estate investors, such as public and private pension funds, foundations, endowments, real estate investment trusts (REITs) and non-U.S. investors. These issues have included the unrelated business income tax (UBIT), debt-financed acquisitions, dealer activity, effectively connected income (ECI), and U.S. real estate investments by non-U.S. persons (e.g., issues related to the Foreign Investment in Real Property Tax Act of 1980 (FIRPTA)). Mr. Herrmann also has provided tax and structuring advice to a number of sponsors of real estate funds.

Between 1987 and 2012, Mr. Herrmann was a partner in the taxation practice groups at Morgan Lewis & Bockius LLP and Orrick Herrington & Sutcliffe LLP, resident in their San Francisco offices.



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