

BLANKROME

Daniel R. Blickman | Partner
Tax

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Dan Blickman has substantial experience with a wide range of federal income tax issues:

- Mergers and acquisitions
- Joint ventures
- Private investment funds
- Real estate
- International tax
- Capital markets
- Complex investment structures

He has represented large public companies, middle-market companies, small or start-up companies, and individuals.

Investments funds—GP and LP Practice

- Dan has worked on hundreds of private investment funds and has more than 20 years of experience
- Dan functions as both a business and tax attorney on investment funds
- GP Practice—fund formation of private equity style funds, hedge funds, hybrid structures
- LP Practice—represents institutional investors, including endowments, foundations, and pensions, with over \$20 billion in assets
- Inbound and outbound structures
- UBTI planning for tax-exempt investors
- GP carried interest structuring

Chambers USA has recognized Dan as a leader in tax law, with one source stating, “He is a genius. He has always provided a solution to every one of our problems.” Another lauds Dan’s “unique ability to converse with me in plain English rather than in technical jargon.”

Outside The Firm

- Dan has experience as a principal in a family business.
- Dan still enjoys serious history books after his earlier career as a professional historian and scholar.
- Dan knows that basketball is the greatest sport.

Select Engagements

- Fund formation for GPs and fund review for LPs, institutional investors.
- Creative 1031 exchanges for complex real estate partnerships.
- GP representation for innovative real estate fund with Chinese investors.
- Formation of \$2 billion distressed debt fund; designing compensation structures for investment professionals; drafting documents; negotiating side letters with limited partners; and advising on structuring of transactions.
- Formation of \$1.6 billion real estate fund; structuring investments by tax-exempt organizations (including “fractions rule” compliance); management fee waiver.
- Represented a European government in \$50 million investment in hedge fund of funds.
- Represented Ivy League university in dozens of investments in private equity funds.
- \$200 million acquisition of U.S. apartment buildings by Israeli company.

Admissions

- Pennsylvania
- New York

Memberships

- American Bar Association
- Philadelphia Bar Association
- New York State Bar Association

Education

- Tulane University, BA, Phi Beta Kappa
- Yale Law School, JD
- New York University, LLM Tax
- Oxford University, MA

- Stanford University, PHD

Recognitions

- Tax Law, listed in *Chambers USA*
- 2009–2024, Tax Law in Philadelphia, listed in *Best Lawyers in America*©

Professional Activities

- In 2009 and 2010, Dan chaired the Tax Section of the Philadelphia Bar Association.
- Lectured on private equity at the Institutional Limited Partners Association (“ILPA”).
- Written on private equity for the National Association of College and University Attorneys (“NACUA”).