



Gary L. Duescher

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Public Finance | Tax 103 | Healthcare | Financial Institutions

With more than 30 years experience, Gary provides Tax 103 counseling to educational institutions and healthcare facilities.

Gary Duescher is tax counsel for public finance transactions and, for more than 30 years, has concentrated primarily on financings for educational institutions and both acute and sub-acute health care facilities. He provides tax advice as bond counsel, underwriter's counsel, borrower's counsel and special tax counsel on transactions in New Jersey, Massachusetts, Pennsylvania and Arizona. Gary has more than 30 years of experience in all aspects of a Section 103 tax practice, including complex refundings, interest rate swaps, including termination of swaps, use of proceeds limits for tax-exempt and private activity limits.

Previously, Gary was tax counsel at the Internal Revenue Service in the Office of Chief Counsel Technical. He served in the tax exempt bond branch at the Internal Revenue Service, where he evaluated proposed or existing bond financings, drafted private letter rulings and technical advice memoranda with respect to those transactions.

In addition to his role as bond counsel, Gary provides federal tax advice to colleges, universities and secondary schools regarding their tax exempt financings and their operations as tax exempt organizations. He serves as tax counsel on acute and sub-acute healthcare financings for many of the healthcare organizations in New Jersey.

Gary is tax counsel for the New Jersey Infrastructure Bank, rendering the tax opinions for over forty pool financings by the Trust, totaling over two billion dollars in bonds, which have been issued for hundreds of wastewater and sewerage treatment facilities and drinking water facilities benefiting a wide variety of program borrowers throughout New Jersey. He has extensive experience as tax counsel on major exempt facility financings of airport projects for airlines operating at Newark Liberty International Airport and for operators of port facilities located at the Port Newark container terminal.

Gary represents many issuers and conduit borrowers on Internal Revenue Service audits of bond financings and other post issuance compliance matters. These audit representations range from straightforward fact gathering audits to extraordinarily complex audits of bond financings relating to secondary market derivative transactions which impact tax exempt bonds. His post issuance compliance practice ranges from simple preparation of appropriate post issuance compliance procedures for issuers and borrowers to the review of Form 990 for tax exempt organizations and rendering advice regarding unrelated trade or business use by tax exempt organizations.

Gary has been a panelist at the National Association of Bond Lawyers Bond Attorney Workshop.

Education

Boston University School of Law, LLM, 1980

Washburn University School of Law, JD, 1979

Central Michigan University, BS, 1974

Bar Admissions

New Jersey

Kansas

Memberships and Certifications

American Bar Association

New Jersey State Bar Association

National Association of Bond Lawyers

Recognitions*

The Best Lawyers in America, Public Finance Law, New Jersey, 2023–2025

* No aspect of this or any advertisement has been approved by the Supreme Court of New Jersey. For ranking methodologies, please see [here](#).

Alerts

Notice 2014-67 – Safe Harbors for ACOs and a New Management Contract Safe Harbor for Everyone, Public Finance / Health Care Alert, 10.28.2014