



# Dan A. Schulder

**Member**

**Harrisburg**

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## Practice Areas

- Tax

## Education

- Dickinson School of Law, J.D., 1987
- Georgetown University Law Center, L.L.M., 1992
- Syracuse University, B.S., 1983

## Bar Admissions

- Pennsylvania

## Affiliations

- American Bar Association
- American College of Tax Counsel
- Dauphin County Bar Association
- Pennsylvania Bar Association
- Pennsylvania Bar Institute
- Pennsylvania Institute of Certified Public Accountants

Dan concentrates in the areas of taxation, mergers and acquisitions, business finance, general corporate planning, real estate, and zoning law. His practice primarily involves all aspects of federal, state, and local taxation, structuring business organization, merger, acquisition, disposition, recapitalization and reorganization transactions, developing debt and equity financing strategies, providing business planning and corporate formation counseling, and all aspects of acquiring, developing, financing, leasing, and zoning of commercial and residential real estate.

In addition to his legal experience, Dan is a certified public accountant and has served on various committees for the Pennsylvania Institute of Certified Public Accountants and its South Central Chapter. He currently serves on the State Tax Committees of the Pennsylvania Institute of Certified Public Accountants as well as its Legislation and Multistate Tax Conference Committees. He is a member of the Dauphin County Bar Association, where he served on various committees; the Pennsylvania Bar Association, where he currently serves on the Tax Council of the Tax Law Section, was a past chairman of the Tax Law Section, and the immediate past delegate for the Tax Law Section to the Association's House of Delegates; and served on the American Bar Association's Business Law Section. He was elected a fellow of the American College of Tax Counsel.

Dan is active in the Harrisburg community, and has served on the board of directors of the Jewish Community Center and the Rabbi David L. Silver Yeshiva Academy as well as treasurer of both organizations. He currently serves as a member of the board of directors and is past treasurer of Keshet Israel Congregation. He has also served on various committees for the Jewish Federation of Greater Harrisburg.

Dan earned his undergraduate degree from Syracuse University, his Master of Laws in Taxation (L.L.M.) from Georgetown University Law Center and his law degree from Dickinson School of Law.

## Experience

Achieved a favorable en banc decision by the Pennsylvania Commonwealth Court on behalf of a corporate taxpayer that the client's corporate net income tax could be calculated without capping the amount the client could take on its net operating loss (NOL) carryover deduction. The Court held that the limit on NOL carryforward deductions violated the Uniformity Clause of the Pennsylvania Constitution because it results in two classifications, one for taxpayers that can completely eliminate their taxable income and another that can only limit the deduction to the extent of the limit.

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