



Thomas J. Gallagher

Member

Philadelphia

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Thomas's practice focuses on the tax aspects of commercial transactions of all types, including mergers and acquisitions, private and institutional joint venture transactions, real estate and venture capital transactions, projects involving utilization of the rehabilitation tax credit, and pension fund investments in real estate and real estate partnerships.

Thomas often handles the structuring and review of a variety of collective investment vehicles, including public and private real estate partnerships and public and private REITs. He has also represented institutional clients, including REITs and TEFRA partnerships, in connection with ruling requests and controversies with the Internal Revenue Service.

Thomas earned his undergraduate degree, *magna cum laude*, in economics from the University of Pennsylvania, where he was a member of Phi Beta Kappa. He earned his law degree, *cum laude*, from the University of Pennsylvania Law School, where he was a member of the Order of the Coif.

Experience

Represented Wayne, Pa.-based Evolve IP, The Cloud Services CompanyTM, in connection with the sale of a majority stake in the company to Boston-based private equity firm, Great Hill Partners.

Represented a state-of-the-art bourbon distillery as the issuer in a significant Series A financing transaction.

Represented Valley Forge Convention Center Partners, LP in its \$280 million sale of Pennsylvania-based Valley Forge Casino Resort to Boyd Gaming Corporation, an American gaming and hospitality company. This transaction drew on the experience of Cozen O'Connor's corporate, tax, real estate, litigation, and utility, environmental, and energy attorneys.

Practice Areas

- Tax

Education

- University of Pennsylvania Law School, J.D., *cum laude*, 1977
- University of Pennsylvania, B.A., *magna cum laude*, 1974
- University of Pennsylvania, B.S., *magna cum laude*, 1974

Bar Admissions

- District of Columbia
- Pennsylvania

Affiliations

- Alexandria Bar Association
- Pennsylvania Bar Association
- Philadelphia Bar Association

Awards & Honors

- 2019 Tax Lawyer of the Year in Philadelphia by Best Lawyers in America
- Best Lawyers in America 1993-2020
- Pennsylvania Super Lawyers 2004-2008, 2010-2013, 2015-2018

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