

Justin M. Hannan

Partner

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Overview

Justin Hannan helps businesses and individuals navigate the complexities of federal, state and international tax planning and compliance. Justin helps clients structure and form business ventures, including family offices, qualified opportunity funds and private investment funds. He assists both buyers and sellers of closely held businesses, as well as publicly traded companies, with the tax aspects of mergers and acquisitions. Justin also advises on issues related to qualified small business stock, gifts of carried interest and restructuring partnerships with significant debt and other distressed assets.

Prior to joining Day Pitney, Justin worked as a senior tax associate at a large tax consulting firm.

Experience

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome.

Represented a Singapore-based investment management firm in connection with the formation of an ERISA "hardwired" master-feeder fund structure focused on investing primarily in Asian healthcare companies

Represented several fund managers and entrepreneurs in the launch of qualified opportunity funds in the real estate, hospitality and technology sectors

Represented UK-based Nickel Digital Asset Management Ltd. in forming investment fund to invest in digital assets

Represented Geneva-based Crescendo Capital in tax aspects of forming Cayman Islands real estate co-investment fund

Represented a family-owned business in entity restructuring, intercompany debt consolidation and tax compliance matters

Represented a medical media company in the sale of a majority interest of the company to a private equity fund

Represented TriStruX LLC with respect to the tax aspects of its sale to Huron Capital

Represented a publicly-traded bank in tax aspects of its merger with another publicly-traded bank

Practices & Industries

Corporate & Business Law

Data Centers and Digital Infrastructure

Entrepreneurship Through Acquisition (ETA)

Family Office

Investment Management

Mergers & Acquisitions

Tax

Represented non-U.S. client in U.S. tax aspects of $1 billion sale of U.S. real property

Education and Credentials

Education

University of San Francisco Law School, LL.M., with Honors, Taxation

Suffolk University Law School, J.D., *cum laude*

University of Connecticut, B.S.

Admissions

Commonwealth of Massachusetts

Affiliations

Massachusetts Bar Association, Taxation Law Section Council

Boston Estate Planning Council

Essex County Estate Planning Council

Boston Bar Association, Trusts and Estates Section, Tax Law Updates Committee, 2021-2023

Recognition and Community

No aspect of this advertisement has been approved by the highest court of any state. Prior results do not guarantee a similar outcome. See Awards Methodology.

Recognitions

Selected to the list of Massachusetts Super *Lawyers*® Rising Stars, Tax, 2024

Selected to the list of Ones to Watch for Tax Law by *The Best Lawyers in America* (Woodward/White, Inc.), 2024-2025

Community Involvement

Board Member, Peter Frates ALS Foundation

Insights

One Big Beautiful Bill: Assessing Impact on Family Offices | Generations August / September 2025
August 20, 2025

Tax Court Confirms that Limited Partners may be Subject to Self-Employment Tax | Generations February / March 2025
February 19, 2025

Patently Enabled December 2023 – Tax Consequences of Losing, Conveying, and Litigating a Patent
December 1, 2023

Generations Fall 2023 - Massachusetts Releases Millionaires Tax Guidance
November 30, 2023

Patently Enabled November 2023 – Patent Acquisitions and Taxes
November 3, 2023

UPDATED: Massachusetts Legislature Passes Wide-Ranging Tax Bill Impacting Estate and Income Taxes
September 29, 2023

Generations Spring/Summer 2023 - SECURE 2.0 Permits Rollovers From 529 Plans to Roth IRAs
June 29, 2023

Generations Winter 2023 - Do Wealth Tax Proposals Foreshadow a New Trend in Tax Policy?
March 10, 2023

Seven States Introduce Legislation Aimed at the Wealthy
January 30, 2023

New York and Connecticut Introduce Coordinated Tax-the-Rich Legislation
January 24, 2023

Generations Fall 2022 - Seventh Try Was the Charm
November 18, 2022

Massachusetts Voters Approve Millionaires Tax
November 16, 2022

Massachusetts Voters Approve the 'Millionaires Tax'
November 11, 2022

New York Appeals Court Holds for Taxpayer in Significant Win on Residency
July 22, 2022

Generations Fall 2021 - Tax-Structuring Considerations for the Modern Family Office
November 5, 2021

Generations Summer 2021 - Planning and Pitfalls with Qualified Small Business Stock
June 23, 2021

Generations Summer 2021 - The Biden Administration Tax Proposals: The Green Book Sheds Light on Effective Dates
June 23, 2021

IRS Issues Final Carried Interest Regulations
January 22, 2021

Generations Winter 2021 - Qualified Opportunity Zones: Common Questions and Misconceptions
March 10, 2021

UPDATE: Increased Telecommuting Raises State Tax Issues
January 11, 2021

IRS Significantly Extends Filing, Payment and Other Deadlines Due to COVID-19
April 10, 2020

COVID-19 Impact on Tax Filings in Florida
April 2, 2020

Increased Telecommuting Raises State Tax
April 2, 2020

Traps for the Unwary: COVID-19 Tax Relief Fails to Extend Certain Foreign Information Return Filing Deadlines
March 30, 2020

Additional Takeaways From the Latest Qualified Opportunity Fund Regulations
April 30, 2019

IRS Releases Second Set of Proposed Regulations Regarding Qualified Opportunity Funds
April 22, 2019

IRS Revises EIN Application Process, Increasing Burden on Non-U.S. Taxpayers
March 29, 2019

Tax Court Provides Clarity for Family Offices Seeking to Deduct Business Expenses
December 5, 2018

IRS Releases Proposed Regulations on Qualified Opportunity Zones
November 2, 2018

As Fund Managers Await Regulations, Key Questions Surface with Qualified Opportunity Funds
October 3, 2018

News

Day Pitney Represents Integra Opportunity Fund Manager LLC in Forming Private Real Estate Fund
November 3, 2026

Day Pitney Represents State Pension Plan in $150 Million Wind Point Partners Fund Investment
August 19, 2026

Day Pitney Investment Management and Private Funds Team Represents Asset Management Firm in Formation of a Private Credit Fund
December 19, 2023

Day Pitney Institutional Investor Team Represents a State Investment Division in $200 Million Investment in a Private Equity Fund
November 21, 2023

Day Pitney Represents Foxfield in Connection with its Construction Financing for the Development of Lower Bucks Logistics Hub
September 29, 2023

Day Pitney Institutional Investor Team Represents a State Pension Fund in $1 Billion Investment in Fund of One
June 8, 2023

Day Pitney Represents a Singapore-based Investment Management Firm in Forming Long/Short Fund
March 31, 2023

Day Pitney Represents a Singapore-based Investment Management Firm in Forming Healthcare Fund
March 30, 2023

Day Pitney Public Pensions Team Represents a State Pension Fund in $500 million Investment in Fund of One
February 6, 2023

Day Pitney Represents Major Metro Pension System in Industrial and Multifamily Investment
November 2022

Veson Nautical Acquires Q88
May 4, 2022

Day Pitney Represents Major Metro Pension System in Industrial Real Estate Fund Investment
April 22, 2022

Day Pitney Represents Major Metro Pension System in Positive Climate Impact Companies
March 16, 2022

2022 Promoted Partners
February 1, 2022

Justin M. Hannan
January 4, 2022

Day Pitney Elects Its Largest Class of New Partners
January 4, 2022

Day Pitney Represents TriStruX LLC in Sale to Huron Capital
December 23, 2021

Day Pitney Represents Geneva-Based Crescendo Capital in Forming Cayman Islands Real Estate Co-Investment Fund
November 29, 2021

Day Pitney Represents UK-Based Nickel Digital Asset Management Ltd in Forming Nickel Digital Asset Series Fund LP, a Multi-Series Investment Fund to Invest in Digital Assets
November 16, 2021

Day Pitney Represents Investment Management Firm in Forming Private Fund
June 1, 2021

Day Pitney Represents Iridian Asset Management in Forming Long-Short Hedge Fund
May 17, 2021

Day Pitney Represents Investment Management Firm in Forming Long Biased Fund
May 3, 2021

Day Pitney Represents Investment Management Firm in Forming "Deal by Deal" Single Asset Real Estate Fund
April 21, 2021

Day Pitney Represents Pula Capital Management LP in Strategic Investment by Felton Group, LLC
December 3, 2019

In The Media

Greater Miami Tax Institute Presentation
April 30, 2025

From Legacy to Leadership: Navigating Planning, Governance, and Growth in the Modern Family Office
April 29, 2025

"Will $1 Billion Tax Bill Make Mass. More Competitive? Don't Count On It."
Boston Globe, October 4, 2023

'Millionaires Tax' Vote Remains Too Close to Call Wednesday Morning
The Boston Globe, November 9, 2022

Tax Deadlines Extended Due to COVID-19
Boston Bar Association, June 1, 2020

Day Pitney's 2022 Newly Promoted Partners Featured in BBA's Law Firm Newsletter
Boston Bar Association Law Firm Newsletter, January 13, 2022

Moves and Appointments; Tax Notes
Tax Notes, January 10, 2022

Major Japanese Pension Fund Seeds Japan Equity Long-Short Fund
Hedgeweek, September 13, 2021

How Day Pitney Attys Guided Client's New Property Fund Deal
Law360 Pulse, April 23, 2021

Carried Interest Regs Leave Uncertainty On Family Managers
Law 360, April 1, 2021

Low Income Housing Tax Credits and Opportunity Zones: Synergies and Conflicts
January 17, 2020

Qualified Opportunity Funds – A Primer for Attorneys
May 20, 2019

Qualified Opportunity Zones
June 12, 2019

Commercial Masterminds
May 2, 2019

Understanding Opportunity Zones: Investor Benefits
April 25, 2019

IRC 1400Z Qualified Opportunity Zones for Individual Investors: Tax Deferral and Reduction Opportunities
February 21, 2019