



## 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 private investment funds, qualified opportunity zone investments, and family offices. 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

*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

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

## SERVICES

**CORPORATE AND BUSINESS LAW**

**FAMILY OFFICE**

**INVESTMENT MANAGEMENT AND PRIVATE FUNDS**

**MERGERS, ACQUISITIONS AND JOINT VENTURES**

**TAX**

## INSIGHTS

**GENERATIONS FALL 2023 - MASSACHUSETTS RELEASES MILLIONAIRES TAX GUIDANCE**

Author, November 30, 2023, *Day Pitney Generations Newsletter*

**UPDATED: MASSACHUSETTS LEGISLATURE PASSES WIDE-RANGING TAX BILL IMPACTING ESTATE AND INCOME TAXES**

Co-author, September 29, 2023, *Day Pitney Alert*

**GENERATIONS SPRING/SUMMER 2023 - SECURE 2.0 PERMITS ROLLOVERS FROM 529 PLANS TO ROTH IRAS**

June 29, 2023, *Day Pitney Generations Newsletter*

**GENERATIONS WINTER 2023 - DO WEALTH TAX PROPOSALS FORESHADOW A NEW TREND IN TAX POLICY?**

Co-author, March 10, 2023, *Day Pitney Generations Newsletter*

**SEVEN STATES INTRODUCE LEGISLATION AIMED AT THE WEALTHY**

Co-author, January 30, 2023, *WealthManagement.com*

## NEWS

**DAY PITNEY INVESTMENT MANAGEMENT AND PRIVATE FUNDS TEAM REPRESENTS ASSET MANAGEMENT FIRM IN FORMATION OF A PRIVATE CREDIT FUND**

Mentioned, December 19, 2023, *Day Pitney Press Release*

**"WILL \$1 BILLION TAX BILL MAKE MASS. MORE COMPETITIVE? DON'T COUNT ON IT."**

Featured, October 4, 2023, *Boston Globe*

**DAY PITNEY REPRESENTS FOXFIELD IN CONNECTION WITH ITS CONSTRUCTION FINANCING FOR THE DEVELOPMENT OF LOWER BUCKS LOGISTICS HUB**

Mentioned, September 29, 2023, *Day Pitney Press Release*

**DAY PITNEY INSTITUTIONAL INVESTOR TEAM REPRESENTS A STATE PENSION FUND IN \$1 BILLION INVESTMENT IN FUND OF ONE**

Mentioned, June 8, 2023, *Day Pitney Press Release*

**DAY PITNEY REPRESENTS A SINGAPORE-BASED INVESTMENT MANAGEMENT FIRM IN FORMING LONG/SHORT FUND**

Mentioned, March 31, 2023, *Day Pitney Press Release*

## **EDUCATION AND CREDENTIALS**

### **EDUCATION**

University of San Francisco Law School, LL.M., TEST

Suffolk University Law School, J.D., TEST

University of Connecticut, B.S., TEST

### **ADMISSIONS**

Commonwealth of Massachusetts

### **AFFILIATIONS**

Boston Bar Association

Boston Estate Planning Council

Essex County Estate Planning Council

## **RECOGNITION AND COMMUNITY**

### **RECOGNITION**

*No aspect of these advertisements has been approved by the highest court of any state. See **Awards Methodology**.*

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

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