



Nicholas J Kaiser
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Practice Areas

Corporate, Corporate Finance, Mergers and Acquisitions, Private Funds, Tax, Corporate Tax, Private Clients, Tax Litigation, Real Estate

Education

New York University School of Law (LL.M. in Taxation); Washington and Lee University School of Law (J.D., *cum laude*); Duke University (B.S., *magna cum laude*).

Bar Admissions

New York State

Nicholas Kaiser is a partner in Cohen & Gresser's New York office. He has over 30 years of experience as a real estate, corporate and tax lawyer, providing business solutions to publicly and privately held companies. Nicholas began his career at the Wall Street law firm Cahill Gordon & Reindel as a transactional tax attorney focused on all aspects of mergers and acquisitions, leveraged finance, and tax-structured real estate investments including state, federal and international issues. Nicholas advises clients in structuring corporations, limited liability companies, and partnerships to acquire real estate, operating businesses and other investments. He also represents clients in structuring sales, mergers, spin-offs, and other commercial transactions and in the day-to-day tax issues that arise in operating businesses. He works seamlessly with clients' internal and external accountants and advisors to optimize clients' outcomes.

Nicholas's broad-based real estate practice focuses on all aspects of property acquisition, development, construction, finance, disposition, and leasing. He has served for more than 25 years as general counsel to one of the largest boutique hotel owners/operators in Manhattan. Nicholas is lead counsel to several of the earliest and most significant developers of luxury property in Williamsburg, Brooklyn. Nicholas closed the largest development site acquisition in North Williamsburg. He is also lead counsel to the developers of the four largest hotels and mixed use projects in Williamsburg and the 25 Kent Complex - Brooklyn's first speculative office buildings since the 1950s. Nicholas also represents national and individual retail tenants in leasing matters. He has represented borrowers and lenders in over \$1 billion of mortgage loans since 2010. Nicholas structures tax-free 1031 exchanges, sponsor/investor operating agreements with complex waterfalls, and local and state tax, transfer tax, and mortgage recording tax matters. He also has extensive experience advising both lenders and borrowers on asset-based and project financing. Nicholas is recognized as one of New York's *Super Lawyers* for real estate.

Nicholas received his LL.M. in Taxation from New York University School of Law, a J.D. from Washington and Lee University School of Law, and a Bachelor of Science degree from Duke University.

Activities and Affiliations

Member, American Bar Association