



## Daniel F. Cullen

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Daniel Cullen has over 20 years of experience in tax planning for structured real estate transactions and related securities law matters. Mr. Cullen has experience in all aspects of tax planning for inbound and outbound real estate projects, including real estate investment funds, leveraged partnerships, joint ventures, Qualified Opportunity Zone (QOZ) funds, REITs and Section 1031 structures such as tenancy-in-common arrangements and Delaware Statutory Trust (DST) offerings. In addition, he handles tax matters related to lease financings of real estate, cell towers and other telecommunications equipment, synthetic lease structures and the related tax aspects of derivatives and financial products. Mr. Cullen serves as a REIT columnist for the Journal of Passthrough Entities and is viewed as a leading professional in the taxation of REITs and related structures. Mr. Cullen received the Best Panel Award, for the presentation “An In-Depth Look at DSTs” at the 2013 ADISA Annual Conference and was awarded the 2018 Outstanding Service Award by the Institute for Portfolio Alternatives (IPA) for his recent work in the area of tax reform, including QOZ funds. Mr. Cullen also serves as an adjunct professor at Northwestern University School of Law, where he teaches the Taxation of Structured Real Estate Transactions.