



## Jason A. Reschly

**PARTNER**

KANSAS CITY, MO

PHONE: 816.983.8170

EMAIL: JASON.RESCHLY@HUSCHBLACKWELL.COM

### OVERVIEW

## Jason develops creative tax solutions that benefit clients in the best possible ways.

Jason represents a variety of international Food and Agribusiness clients, including a large privately held grain merchandising, grain processing and cattle feeding enterprise; an international pork producer, seller and exporter; a beef processing company; several food franchisees; and those in the cannabis and industrial hemp sector. He counsels on issues relating to reorganizations, purchases, divestitures, sales of business assets and tax considerations – including tax credits – with respect to financings.

He has extensive experience in the areas of cooperative taxation, cooperative joint ventures and financing transactions for cooperatives. Jason has represented banks and bank-holding companies in the acquisition and disposition of such entities in taxable and tax-free transactions.

Jason also has experience in renewable energy counsel, having structured and negotiated investments in wind and other renewable power generation facilities, including tax equity partnerships.

### Industry

Food Systems

### Services

Alternative Investments

Cannabis

Electric Transmission

Employee Stock Ownership Plans

Energy Storage

Federal Tax Planning

Litigation & Alternative Dispute Resolution

Private Equity

Solar Energy

State & Local Tax (SaLT) Litigation

State & Local Taxation (SaLT)

Tax

Tax Controversy

Wind Energy

## Experience

- Represented convenience store owner's sale of properties to a Down-REIT (real estate investment trust).
- Counsel for a retail grocery store on tax issues regarding the sale to a cooperative.
- Advised on tax and family-planning issues with respect to a large, family-owned grocery chain in California. Implementations included raising generation transition with pending change to gift tax law.
- Counsel for electric cooperative in significant debt restructurings. Also advised numerous electric cooperatives in a variety of lease financing transactions, including private letter rulings from the Internal Revenue Service (IRS) and buyouts of lease financing transactions.
- Structured and negotiated investments in wind and other renewable power generation facilities, including tax equity partnerships. Advised owner of power generation facility in connection with tax equity-backed refined coal transactions.
- Assisted in the conversion of a business development company into a REIT for purposes of investing in infrastructure assets, including high voltage electric transmission lines.
- Represented publicly traded closed-end investment funds that invest in individual securities of master limited partnerships focused in the energy infrastructure sector.
- Represented a major bank in the tax-free acquisition of several banks in separate transactions.
- Represented banks and bank-holding companies in the acquisition and disposition of such entities in taxable and tax-free transactions.
- Advised major commercial airline on complex transaction involving acquisition of 47 Boeing 787 aircraft and associated engines, and comprehensive long-term engine maintenance agreement.

## Recognition

- *The Best Lawyers in America*®
  - Litigation and Controversy-Tax, 2003-2025
  - Tax Law, 2003-2025
  - Best Lawyers® Tax Law "Lawyer of the Year," Kansas City, 2025
  - Best Lawyers® Litigation and Controversy-Tax "Lawyer of the Year," Kansas City, 2014, 2016, 2018-2020, 2022, 2024
- *Chambers USA*, Corporate/Mergers & Acquisitions Law, 2008, 2011-2019; Tax, 2020-2024
- *Kansas City Business Journal*, Best of the Bar, 2002-2003, 2006-2007
- Martindale-Hubbell AV Preeminent
- *Missouri Lawyers Media*, POWER List for Tax Law & Estate Planning, 2021-2022
- Missouri & Kansas Super Lawyers, Tax, 2005-2014

## Education

- J.D., University of Missouri School of Law
  - *cum laude*
  - Order of the Coif
- B.S., University of Colorado
  - *magna cum laude*

## Admissions

- Missouri



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