



## Neil Kaplan Partner

Neil serves as bond counsel, borrower's counsel, special tax counsel and underwriters' counsel on a broad range of financings for governmental units and educational and healthcare institutions. As a tax lawyer, he focuses on bringing value to clients by structuring transactions so as to maximize a clients' ability to modify the use of bond-financed property to address changing circumstances over the life of a bond issue.

Neil joined the firm as a partner in 2015 after having practiced law in the area of municipal bonds for more than 30 years as an assistant corporation counsel in the Municipal Finance Division of the New York City Law Department and as a lawyer in the tax and public finance departments of another nationally recognized bond counsel firm.

Neil has extensive experience in the area of federal income tax law relating to tax-exempt and tax-advantaged bonds, particularly in connection with bond issues for governmental units and educational and healthcare institutions. Neil frequently works on large issues financing scores of projects for states and large municipal issuers. Recently, he has worked on numerous transactions that finance complex information technology systems for states, school districts and other educational institutions. In addition to his work in connection with bond issuances, Neil frequently assists issuers and other borrowers in connection with post-issuance tax compliance initiatives, such as developing and implementing written post-issuance compliance procedures. He frequently provides post-issuance tax compliance training sessions for states and other governmental issues, and also guides clients in addressing circumstances requiring changes in use of bond-financed property. He attempts to develop solutions that provide needed flexibility while at the same time minimize administrative burdens and costs.

## CONTACT

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## INDUSTRIES

Cultural Institutions and  
Foundations

Economic Development

Education

Health Care

Public Buildings

Transportation

Water

## PRACTICES

Bond Counsel

Borrower's Counsel

Tax

Underwriters' Counsel

## EDUCATION

Dickinson College, B.A.

New York Law School, J.D.

New York University School of  
Law, LL.M., Taxation

## ADMISSION

New York

Neil has lectured on the federal tax aspects of tax-exempt bonds at seminars sponsored by the National Association of Bond Lawyers, state and local government units and the public finance departments of various investment banks. Neil previously served as Editor-in-Chief of *Federal Taxation of Municipal Bonds*.

## Publications

- Internal Revenue Service Revenue Procedure 2025-18 Revised Average Area Purchase Prices for Mortgage Revenue Bonds
- U.S. Department of Housing and Urban Development releases 2025 Income Limits