

Alexander T. Deland

Counsel

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Practices

FOCUS: Government and Public Finance
Corporate

Education

LLM (Taxation), New York University
JD, University of Connecticut School of Law
BA, Yale University

Bar Admissions

New York

Community Involvements

National Association of Bond Lawyers

Alex Deland has concentrated his practice for many years exclusively on the federal tax aspects of municipal bonds.

Experience across all bond types

In conjunction with Katten's work as bond counsel, underwriter's counsel and borrower's counsel, Alex has provided tax guidance and opinions on a wide range of government-purpose bonds, including state and city general obligation bonds, limited tax bonds, subject to appropriation bonds issued by special governmental units, state agency bonds to finance local government projects, water revenue bonds, sewer and waste water bonds, toll system revenue bonds and general airport revenue bonds. His tax experience includes work on revenue-anticipation note financings, working capital notes and assessment bonds. Alex has served as lead tax counsel on many issuances of tax-exempt private activity bonds, such as qualified 501(c)(3) bonds for health care and educational facilities, and private activity exempt facility bonds issued for solid waste disposal facilities, airport and maritime facilities.

In his tax practice, Alex has advised on the full range of municipal finance structure, products and transactions. These include direct purchase bonds, private placements, competitive sales, negotiated sales, variable rate bonds, contingent interest bonds, taxable and tax-exempt project revenue credits, pooled loan financings, certificates of participation, lease purchase transactions involving equipment and real property, Federal Housing Administration (FHA)-insured mortgage revenue bonds, tax credit bonds, direct pay subsidy bonds, forward sale transactions, interest rate swaps, derivatives, public/private partnerships, distressed debt and workouts, and London Inter-Bank Offered Rate (LIBOR) to Secured Overnight Financing Rate (SOFR) transitions.

On behalf of clients, Alex has obtained letter rulings from the Internal Revenue Service (IRS) for prospective bond issues. He has represented issuers involved in IRS bond audits and assisted issuers with post-issuance remedial actions, including obtaining relief under the IRS Voluntary Closing Agreement Program.

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Alex has prepared post-issuance compliance procedures for issuer and borrower clients. He has reviewed rebate computation reports and provided opinions on them for a variety of clients.

Recognitions

Recognized or listed in the following:

- *Best Lawyers in America*
 - Municipal Law and Public Finance Law, 2025
- *Chambers USA*
 - Public Finance, 2024

News

- Katten Attorneys Recognized as *Best Lawyers®* and *Best Lawyers: Ones to Watch®* Award Recipients (August 15, 2024)
- Katten Receives High Marks in *Chambers USA* Guide 2024 (June 6, 2024)
- Katten Represents The Pacific Companies in California Affordable Housing Transaction (December 19, 2023)
- New Katten Public Finance Attorneys Featured in *The American Lawyer* (April 6, 2017)
- Katten Lands Five Top Attorneys To Expand New York Public Finance Practice (April 5, 2017)