



Jason A. Reschly

PARTNER

KANSAS CITY, MO

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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*
 - Tax, 2020-2025
 - Corporate/Mergers & Acquisitions Law, 2008, 2011-2019
- *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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