HUSCH BLACKWELL



# Daniel B. Geraghty

**PARTNER**

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**OVERVIEW**

## Dan focuses his practice on complex federal, international and state tax issues in both planning and controversy matters.

He has represented numerous individuals, partnerships and corporations in a wide variety of tax audits, administrative appeals and litigation.

In addition to civil and criminal tax controversy matters, Dan has focused on complex business transactions, including purchases, sales, mergers, divestitures and restructurings. As part of his focus on international tax matters, he has assisted numerous clients in structuring offshore activities, whether through expansion or acquisition of existing businesses. He has also advised numerous foreign businesses on structuring their U.S. activities.

Dan's experience includes:

- Representing taxpayers in the reporting of undisclosed foreign bank accounts.
- Advising numerous individuals and entities on transferring real estate to real estate investment trusts, primarily public companies.
- Representing a German oil refinery in entering the United States by partnering with an existing operation and then investing $50 million for a new refinery plant.

## Industry

Financial Services & Capital Markets

## Services

Federal Tax Planning
International Tax
Litigation & Alternative Dispute Resolution
State & Local Tax (SaLT) Litigation
State & Local Taxation (SaLT)
Tax
Tax Controversy

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Daniel is also a certified public accountant.

## Experience

- Represented Peaksware Holdings in its sale of TrainingPeaks and TrainHeroic to Garmin Ltd. (NYSE: GRMN).
- Served as seller's counsel to SÜDPACK, a global leader in high-performance films and innovative packaging solutions, in the disposition of its U.S. operations to PPC Flex.
- Represented owners in $12 million sale of 16 Wisconsin cemeteries and a granite monuments business to NYSE-traded company.
- Represented manufacturer of concrete pumping systems and accessories in negotiating strategic partnership with a company offering complementary services. Our team also negotiated acquisition of an ownership interest in the new partner and handled document preparation for the transactions.
- As key member of the firm's CARES Act resource team, advised clients on accessing COVID-19-driven financial and tax benefits, including the Paycheck Protection Program (PPP), the Employee Retention Credit and the deferral of employment taxes.
- Represented a number of taxpayers in the reporting of undisclosed foreign bank accounts, through both the IRS offshore voluntary disclosure initiative and on audit.
- Advised numerous clients on acquiring existing operations in and/or expanding operations to foreign countries. He has completed multiple transactions in each of Canada, Belgium, Mexico, Ireland, China, Vietnam, Australia, Japan, Brazil, India, the United Kingdom and France. The assistance included corporate work and determining the optional tax structure from both a U.S. and foreign country perspective.
- Represented numerous foreign investors entering the United States, including structuring of inbound investment and negotiation of agreements with U.S. partners. A representative transaction is a German oil refinery entering the United States by partnering with an existing operation and then investing $50 million for a new refinery plant.

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## Experience

- Advised several foreign investors, individuals and otherwise, on structuring acquisitions of real estate in the United States.
- Handled the tax structuring and planning of many business acquisitions, ranging in size from $100,000 to $500 million.
- Previously served as legal counsel for a Fortune 500 company in completing business acquisitions. Lead corporate lawyer for eight years on all domestic and international business acquisitions, ranging in size from $750,000 to $185 million.
- Represented numerous clients in tax-deferred exchanges, including a property exchange involving more than 100 properties.
- Represented numerous individuals and entities in transferring real estate to real estate investment trusts, primarily public companies.
- Drafted numerous complex partnership agreements and operating agreements, joint ventures with both active members and equity investors.
- Represented numerous clients in selling or donating conservative easements both through tax planning and working with various land trusts, ranging in size from several hundred thousand dollars to $4 million.
- Advised medical professionals in structuring the sale or combination of their medical and dental practices. This included determining the best tax structure, negotiating the acquisition or merger agreements and assisting with the ongoing employment relationships after closing.

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## Experience

- Represented UpHealth Holdings, Inc. in its merger with GigCapital2, Inc. (a special purpose acquisition company). This transaction involved the acquisition by UpHealth of five operating companies, one of which was a cross-border acquisition of an Indian target, and several involved extensive healthcare licensing and regulatory complexities. We negotiated the business combination agreement with GigCapital2 as well a PIPE and convertible note round totaling $285M. The final piece incudes a merger with Cloudbreak Health, LLC, totaling an implied market capitalization to be in excess of $1.6B, making UpHealth one of the largest global digital health companies.
- Represented Chinese medical equipment company and its shareholders in its $40 million sale to a publicly listed U.S. company.
- Represented PCB Financial in its recently announced acquisition of Northern California Bancorp where NCB and its wholly owned subsidiary Monterey County Bank are now wholly owned subsidiaries of PCB.
- Represented long-time client ImplantBase, a premier provider of inventory logistics and sales operations software for medical device companies and their distributor networks, in the sale of the business to Surgimate.
- Served on U.S. counsel team for TXO, a global leader in sustainable technology lifecycle solutions, in its acquisition of the AirWay Group of companies, leading providers of network infrastructure products and services.

## Recognition

- *The Best Lawyers in America*®
    - Litigation and Controversy - Tax, 2016-2027

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## Education

- J.D., University of Wisconsin Law School
  - *cum laude*
  - Order of the Coif
- B.B.A., University of Wisconsin-Madison
  - *summa cum laude*

## Admissions

- U.S. District Court, Eastern District of Wisconsin
- Wisconsin
- U.S. Tax Court
- U.S. Court of International Trade

## Community Leadership

- Glacial Lakes Conservancy, Inc., Board of Directors
- National Ice Age Trail Alliance, Director and Treasurer




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