



Jay L. Buchman

Partner

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OVERVIEW

Jay Buchman advises clients in a variety of industries, including investment funds and financial services, real estate, energy, and technology, on a wide range of complex domestic and international tax matters. Jay regularly advises private investment funds (including private credit, private equity, and hedge funds) on tax matters related to structuring and fundraising, as well as transactional matters, including mergers and acquisitions, reorganizations, co-investments, financings, and joint ventures. Jay also advises clients in the renewable energy industry on clean energy tax incentives (including nuclear, solar, and wind) and renewable energy transactions, and regularly advises entrepreneurs and private equity funds on tax structures involving qualified small business stock (QSBS).

ACHIEVEMENTS

- Recognized in *Best Lawyers: Ones to Watch® in America*, Mergers and Acquisitions Law, 2024

SPEAKING ENGAGEMENTS

- PLI Institute, “Construction Contract Issues Related to the Inflation Reduction Act,” 13 December 2024
- New York State Society of CPAs, “ECI Considerations for Private Investment Funds,” 10 August 2023
- Strafford, “Tax Concerns When Modifying or Purchasing Distressed Real Estate Debt: Borrower and Lender Concerns,” 21 September 2021
- Tax Executives Institute, “163(j) - More than Just Earnings Stripping,” 14 February 2020

EDUCATION

- LL.M., New York University School of Law, 2011
- J.D., New York University School of Law, 2010
- B.A., Amherst College, 2007

ADMISSIONS

- Bar of New York

THOUGHT LEADERSHIP *POWERED BY HUB*

- 2 March 2026, IRS Issues Guidance on Material Assistance From a Prohibited Foreign Entity for Clean Energy Tax Credits
- 18 August 2025, IRS Notice 2025-42: What Renewable Developers Need to Know on Beginning of Construction Rules
- 23 July 2025, Navigating the One Big Beautiful Bill Act: Critical Updates to Clean Energy Credits
- 9 July 2025, Tax Changes in the Final Budget Reconciliation Bill
- 18 June 2025, Senate Updates Code Section 899
- 10 June 2025, Proposed Retaliatory US Taxes Would Impact Cross-Border Transactions
- 28 October 2020, IRS Issues Section 1446(f) Final Regulations
- 16 September 2020, IRS Issues Section 1061 Proposed Regulations
- 20 March 2020, COVID-19: Tax Considerations in the Time of the Coronavirus Pandemic - Part 1

OTHER PUBLICATIONS

- ["Sweating the Small Stuff: How Private Equity Funds Can Pass the Benefits of Qualified Small Business Stock to Their US Taxable Investors,"](#) *The Investment Lawyer*, March 2024

NEWS & EVENTS

- 14 January 2026, K&L Gates Advises Kyuden in its Investment in Spearmint Energy Regarding Two Battery Energy Storage Projects
- 29 December 2025, K&L Gates Advises HBox on Strategic Growth Investment from Charlesbank Technology Opportunities Fund
- 25 July 2025, K&L Gates Advises Churchill Asset Management on US\$1.5 Billion Co-Investment Fund
- 1 April 2025, K&L Gates Represents JAPEX in Equity Investment in E&P Peoria
- 20 May 2024, K&L Gates Advises Churchill Asset Management on US\$425 Million Structured Liquidity Solution Transaction
- 10 August 2023, ECI Considerations for Private Investment Funds Tech Session, Hosted by NYSSCPA

- 20 June 2023, K&L Gates Advises Vox Royalty Corp. on Cross-border Underwritten Public Offering of Common Shares
- 21 September 2022, K&L Gates Advises Yoshiharu Global Co. on Initial Public Offering
- 25 August 2022, K&L Gates Advises Reborn Coffee on Upsized \$7.2 Million Initial Public Offering
- 1 March 2022, K&L Gates Names Nearly 40 New Partners, Of Counsel, and Government Affairs Advisors Across Firm
- 18 October 2021, K&L Gates Advises Churchill Asset Management on Pair of Private Equity Investment Funds Totaling U.S.\$1.5 Billion
- 6 October 2021, K&L Gates Advises Sinch AB on \$1.9 Billion Acquisition of Pathwire
- 29 June 2021, K&L Gates Advises Apis & Heritage Capital Partners on Creation of Innovative Legacy Fund
- 26 March 2020, K&L Gates Advises Churchill Asset Management on US\$2 Billion Private Equity-Focused Lending Fund

AREAS OF FOCUS

- Tax
- Emerging Managers, Seed Investors, and GP Stakes