DORSEY
DORSEY + WHITNEY LLP

Matthew Peckosh

Partner

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MATTHEW STRIVES TO MAKE TECHNICAL TAX MATTERS READILY UNDERSTANDABLE TO NON-SPECIALISTS.

Matthew advises on the U.S. tax aspects of financial instruments, with an emphasis on tax-exempt bonds. He works closely with Dorsey's Public Finance Group on a broad range of transactions, including healthcare, housing, and school financings. He has also assisted governmental issuers in Internal Revenue Service audits.

Matthew regularly advises on domestic and international capital markets transactions, including the issuance of debt, equity, and hybrid securities, and the tax aspects of derivatives. Matthew represents lenders and borrowers in cross-border lending and has advised major international banks on FATCA implications across various product lines, activities, and markets. He also assists clients with entity formation and investment structures as well as a broad range of other tax matters.

Prior to joining Dorsey, Matthew was an associate in the U.S. law group at Allen & Overy LLP in London.

Select Experience

Public Finance

- Advising on a range of tax-exempt and tax-advantaged financing structures, including conduit financing, tax-increment financing, commercial paper programs, direct placements, variable rate demand bonds, lease financing, and certificates of participation.
- Advising on tax-exempt financing for hospital and other healthcare facilities; senior, low-income, and single family housing; school districts, charter schools, and universities, and sewage facilities.

Education

- New York University School of Law (Executive LL.M., 2013)
- Yale University (M.A., 2005)
- Harvard Law School (J.D., 2004)
  - *cum laude*
- St. John's University (Minnesota) (B.A., 2000)
  - *magna cum laude*

Bar Admissions

- New York
- Minnesota

- Advising on private use issues, including analysis and measurement of use, financing for mixed-use projects, and remedial actions.
- Advising on arbitrage and rebate compliance, including determination of issue price, allocations, investment bidding requirements, commingled funds, yield-reduction payments, and spending exceptions.

Court Admissions

- U.S. Court of Appeals for the Eighth Circuit

Professional Affiliations

- New York State Bar Association, Tax Section
- National Association of Bond Lawyers

Clerkships

- U.S. Court of Appeals for the Eighth Circuit, Honorable Michael J. Melloy, 2008–2009

Charitable & Civic Involvement

- Director and Trustee of The Friends of Tower Hamlets Cemetery Park (2011-2014)

Accolades

- Named a Top Lawyer in Tax Law by Minnesota Monthly, 2024

- MSBA North Star Lawyer, 2015 and 2017

Additional Information

- FATCA Documentation Requirements in Capital and Lending Transactions, TAX PLAN. INT'L EUR. TAX SERVICE, Jan. 2014.
- Key US Tax Issues: FATCA, TAX J., July 27, 2012.

Select Presentations

- Panelist, "Tax Trends in Refundings and Reissuances," National Association of Bond Lawyers (NABL): The Workshop 2025, Washington D.C.

Insights

December 21, 2017
New Tax Act