



## Craig M. Horowitz

PARTNER

[chorowitz@cahill.com](mailto:chorowitz@cahill.com)

212.701.3856 Phone

Cahill Gordon & Reindel LLP

32 Old Slip

New York, NY 10005

Craig M. Horowitz, the head of Cahill Gordon & Reindel LLP's tax group, has been a partner at Cahill since 1999.

Recommended as a leading tax lawyer by *Chambers USA*, Craig's practice is principally focused on mergers and acquisitions, financings and capital markets transactions, private equity and mezzanine investing, international tax planning and tax issues related to real estate investment trusts.

Craig advises many leading investment banks and commercial banks and a number of other public companies, including Arch Capital Group, Broadridge Financial Solutions, Cable One, Icon, Linde plc and one of its subsidiaries, Praxair, and 1-800-FLOWERS.COM.

Craig currently serves on the New York State Bar Association's Tax Law Section Executive Committee and was a principal author of the November 2019 New York State Bar Association Tax Section report on [Tax Fungibility of Debt Instruments](#). The report recommends significant revisions to the rules governing tax fungibility to make the rules better suited for the current capital markets.

---

### Education

University of Pennsylvania, B.A., B.S.E., 1986, *summa cum laude*, *Phi Beta Kappa*

Columbia Law School, J.D., 1989, *Harlan Fiske Stone Scholar*

New York University, LL.M., Taxation, 1992

---

### Practice

Tax

---

### Admission

New York