Michael A. DePompei

Partner

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PRACTICES Tax, Real Estate, REITs and REMICs, Derivatives, Hydrogen

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Michael DePompei is a partner in the Tax Practice Group in the Dallas office of Haynes and Boone. His practice focuses on complex tax matters in the partnership, real estate, and tax-exempt areas.

Michael provides federal income tax legal advice to a wide variety of clients, including partnerships, real estate investment trusts, tax-exempt organizations, corporations, and individuals. He drafts partnership agreements incorporating concepts such as special allocations, targeted capital accounts, and compliance with the fractions rule of Code section 514(c)(9)(E).

Before joining the firm, Michael was a Director in the Washington National Tax Practice Group of Deloitte LLP and advised Deloitte practice offices worldwide regarding the U.S. federal income tax treatment of partnerships, real estate investment trusts, and tax-exempt organizations. He structured business transactions to maximize tax efficiencies, such as the use of a RIDEA structure in the acquisition of a portfolio of over 100 properties valued at $3.4 billion total by a real estate investment trust.

Professional and Community Activities

- American Bar Association, Section of Taxation
- State Bar of Texas, Section of Taxation

QUALIFICATIONS

EDUCATION

- B.A., University of Chicago, 1993, Deans List, *with honors*
- J.D., Harvard Law School, 1999, *Harvard Journal of Law and Public Policy*

LANGUAGES

- Spanish

ADMISSIONS

- Texas

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