



Jeff W. Dorrill

Partner

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Dallas

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PRACTICES Tax, Investment Management, REITs and REMICs, Tax Controversy, Real Estate, Joint Ventures, Corporate, Sports Law, Hospitality

Jeff Dorrill is a partner in the Tax Practice Group in the Dallas office of Haynes and Boone. He focuses his practice on structuring and negotiating partnership, limited liability company and shareholder agreements (including those for real estate investments, technology and energy businesses), federal income tax planning (including partnership and corporate taxation, real estate and energy tax incentives, REMICs, and tax issues relating to debt instruments) and controversies, as well as property tax controversies and negotiating local tax and finance incentives for development projects. He also assists clients with state and local tax planning.

Professional and Community Activities

- American Bar Association
 - Dallas Bar Association, Tax Section, Employee Benefits Committee
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QUALIFICATIONS

EDUCATION

- J.D., Baylor University School of Law, 1985, *cum laude*; Notes and Comments Editor, *Baylor Law Review*
- B.B.A., Baylor University, 1983, *with honors*
- M.S., The College of Human Environmental Sciences, University of Alabama, 2019
- M.A., University of Oklahoma College of Liberal Studies, 2012

ADMISSIONS

- Texas
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PUBLICATIONS AND SPEAKING ENGAGEMENTS

- "Environmental Tax Incentives Applicable to Real Estate," co-author, *Headnotes*, Dallas Bar Association, Vol. 36, No. 4, April 2011.

- "Renewable Energy Incentives in the United States and Spain: Different Paths – Same Destination?" co-author, *Journal of Energy & Natural Resources Law*, Vol. 28, No. 4, 2010.
 - "The Storm Rages On: How Best to Obtain Texas Property Tax Reductions in a Turbulent Economic Climate" presenter, Haynes and Boone Seminar, March 16, 2010.
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SELECTED CLIENT REPRESENTATIONS

- A developer in the formation of partnerships and limited liability companies to acquire several multi-use properties (including hotel, retail and residential uses) in New York City.
- A real estate developer in the negotiation of a partnership with a state agency to acquire commercial real estate projects.
- A hotel owner/manager in the formation of a series limited partnership to acquire and redevelop a landmark building in New York City.
- Major shopping center developers in connection with mid-size and large shopping centers and multi-use developments throughout the United States.
- An energy company with respect to federal income tax advice (including securing energy tax credits and grants and tax allocation and distribution issues) relating to the acquisition of an interest in a limited liability company formed to develop and operate a photovoltaic solar energy generation project.
- A lessor with respect to the tax issues relating to the sale and leaseback of a wind farm.
- An energy company with respect to securing state and local tax incentives on numerous new energy production facilities.
- Servicers and investors with respect to REMICs, including the modification of loan agreements to which REMICs are a party.
- A major real estate investor in connection with (i) numerous hotel project partnerships and limited liability companies, including hotels in Atlanta, Austin, northern California, Chicago, Dallas, Las Vegas, Detroit, New York City, and Toronto, and (ii) numerous technology building project partnerships and limited liability companies, including projects in Dallas, New Jersey, New York City, and Washington, D.C.
- Major real estate, pharmaceutical, retail and technology companies in Texas property tax controversies.
- Drafted and negotiated numerous medical and other professional office development partnerships involving properties throughout the United States.
- A large Dallas-based real estate developer in connection with numerous real estate development partnerships and limited liability companies, including partnerships involving the American Airlines Center, the Dallas Mavericks, the Victory development, and residential real estate development projects.
- Negotiated numerous partnership agreements and limited liability company agreements involving golf courses and golf course resorts.
- SABRE, Inc., in connection with a property tax abatement agreement and an economic development program agreement (380 agreement) (relating to sales tax rebates) for SABRE's new corporate headquarters being structured in Southlake, Texas.
- Negotiated documents in connection with the tax increment finance district for the American Airlines Center.
- Negotiated a property tax abatement agreement with the City of Fort Worth, Denton County, and Northwest I.S.D. in connection with the contemplated construction of a multi-billion dollar Intel fabrication facility near Alliance Airport.
- First USA in negotiating a Property Tax Abatement Agreement for its corporate headquarters in Dallas.
- Nokia in negotiating a property tax abatement agreement for a manufacturing facility in Fort Worth.

- Negotiated a property tax abatement agreements and other tax incentive agreements with respect to numerous other projects, including projects for General Motors, Michael's, Food Lion, Galaxy Aerospace and Spectrum.
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AWARDS AND RECOGNITION

- Featured in *D CEO Magazine's* Dallas 500, *D Magazine Partners*, as one of the "most influential leaders in North Texas," 2016-2020
- Recognized as a leading Lawyer for Tax (Texas) by *Chambers USA*, *Chambers and Partners*, 2015-2019
- Best Lawyers in Dallas, *D Magazine*, *D Magazine Partners*, 2005, 2007, 2011, 2013, 2015-2021
- *Texas Super Lawyers*, Thomson Reuters, 2004-2020; Top 100 *Texas Super Lawyers*, Thomson Reuters, 2010
- Martindale Hubbell Law Directory with a Peer Review Rating of AV Preeminent