



Michael Threet

Partner

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Dallas

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PRACTICES Tax, Capital Markets and Securities, Mergers and Acquisitions, Finance, Real Estate, REITs and REMICs, Tax Controversy, Private Equity, Investment Management, Energy Investment Funds and MLPs, Fund Formation and Management, Joint Ventures, Emerging Companies and Venture Capital, Corporate Strategic M&A, Renewable Energy, Traditional Power, Technology Mergers and Acquisitions

Michael Threet advises partnerships, limited liability companies, S corporations, and individuals on federal and state taxation matters. Michael's transactional tax practice involves tax and business planning for mergers, acquisitions, reorganizations, restructurings, and liquidations; business and real estate transactions; securities offerings; and entity formations and operations with a focus on investment funds. Michael's experience also includes planning and advice regarding the tax aspects of renewable energy.

Michael stays focused on his clients' objectives. By understanding what they want, why they want it, and what they expect the outcome to be, Michael can outline potential consequences and find a way to achieve his clients' goals. Clients appreciate that Michael is a good communicator, able to explain and educate general counsel, business principals, and owners about the tax implications of their transactions. Whether he's providing a quick gut-check assessment of a strategy, or painstakingly aligning expectations with the realities of the law, Michael is a tax lawyer that clients can talk to.

Over his career, Michael has worked in a variety of law firm environments, from small shops to firms with over 1,000 lawyers. This experience has exposed him to myriad tax scenarios, and he brings that wealth of knowledge to his clients. He is also a certified public accountant (inactive).

Michael has been recognized in *Best Lawyers in America*, 2019-2021 for tax law (Woodward/White, Inc.) and in *D Magazine's* "Best Lawyers in Dallas," 2018 (D Magazine Partners). He is AV® Peer Review Rated Preeminent by *Martindale-Hubbell® Law Directory*.

Michael has served as a trustee of the Sunnyvale Independent School District since 2006 and is a past member of the Sunnyvale Education Foundation Board of Directors. He is a former chair of the Dallas Bar Association Tax Section, and is a member of the American Bar Association Tax Section's Partnerships and LLCs Committee and Real Estate Committee. His involvement with the State Bar of Texas includes current service as a Tax Section council member and chair of the Tax Section's CLE Committee, a position he has held since 2009. Michael is also a past chair of the State Bar of Texas Tax Section's Partnership and Real Estate Committee.

Professional Recognition

HAYNES BOONE

- Recognized in *Best Lawyers in America*, Woodward/White, Inc., for Tax Law, 2019-2022
 - Recognized in *D Magazine's* "Best Lawyers in Dallas," D Magazine Partners, 2018
 - *Martindale Hubbell Law Directory* with a Peer Review Rating of AV Preeminent
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QUALIFICATIONS

EDUCATION

- LL.M., Taxation, New York University School of Law, 1994
- J.D., Southern Methodist University Dedman School of Law, 1991
- B.A., Hendrix College, 1985

ADMISSIONS

- Arkansas
- Texas

COURT ADMISSIONS

- United States Supreme Court
 - U.S. Court of Appeals for the Fifth Circuit
 - U.S. Court of Federal Claims
 - U.S. Tax Court
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PUBLICATIONS AND SPEAKING ENGAGEMENTS

- Adjunct Lecturer in Tax Accounting, SMU Dedman School of Law, Spring 2013.
 - "Advanced Tax Law Course," planning committee member, State Bar of Texas TexasBarCLE, 2007-present.
 - "Some Things You Should Know About Taxes," Accretive Solutions June CPE Event, Dallas, Texas, June, 2012.
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PROFESSIONAL AFFILIATIONS AND ENGAGEMENTS

- Trustee, Sunnyvale Independent School District
- Dallas Bar Association, Tax Section; Chair, 2009-2010; Council Member, 2006-2009
- Board of Directors, Sunnyvale Education Foundation
- American Bar Association, Taxation Section; Partnerships and LLCs Committee; Real Estate Committee
- State Bar of Texas, Tax Section; Council Member, 2008-present; Chair of Partnership and Real Estate Committee, 2006-2009; Chair of CLE Committee, 2009-present