



## Michael D Haun

Partner, Tax Department

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**Michael Haun** is a partner in the Tax practice of Paul Hastings and is based in the firm's Los Angeles office.

Mr. Haun provides tax and business advice to a broad range of domestic and international clients in a wide variety of partnership and limited liability company transactions; acquisitions, mergers and dispositions involving corporations, including cross-border transactions; restructuring matters; tax issues involving credit agents; real estate investments; initial coin offerings; and cryptocurrencies and virtual currency matters. He also specializes in tax-subsidized transactions and represents developers, syndicators, investors and lenders with respect to investments that involve low-income housing tax credits; renewable energy tax credits; historic tax credits; new markets tax credits; and opportunity zones.

### Recent Representations

- Tax counsel to Bank of America Merrill Lynch in connection with their debt and equity investment in the redevelopment of the housing portfolio of the San Francisco Housing Authority.
- Tax counsel to Fairfield Residential in connection with their Chapter 11 bankruptcy reorganization.
- Tax counsel to East West Power Co., Ltd., with respect to their acquisition of EWP Renewable Corporation and the subsequent monetization of the production tax credits produced by three biomass facilities with a combined nameplate capacity of 52MW.
- Tax counsel to Sheltering Arms in connection with the new markets tax credits financing of a new early education and family center.
- Tax counsel to ExWorks Capital, LLC in connection with fund formation matters.
- Tax counsel to Valta Energy's subsidiary, Valta Solar LLC as the sponsor and developer, with respect to Valta Solar LLC's solar project closings and receipt of more than US\$50 Million of third-party corporate tax equity investments in

### Los Angeles

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### Practice Areas

Mergers and Acquisitions  
Sustainability and Global  
Climate Change  
Payment Systems  
Real Estate Finance  
Fintech and Payments  
Infrastructure and Energy  
Tax Advisory  
Affordable Housing and Tax  
Credits  
Real Estate Equity  
Investments and Joint  
Ventures

### Admissions

California Bar  
Georgia Bar  
Florida Bar

### Education

New York University School of  
Law, LL.M. 1996  
University of Central Florida,  
B.S.B.A. 1991  
University of Florida, Levin  
College of Law, J.D. 1994

## Michael D Haun (Continued)

distributed generation solar projects since Q4 2015.

### Accolades and Recognitions

- Georgia Rising Star, Super Lawyers (2005)

### Speaking Engagements and Publications

- Lectures frequently on tax credit, business and merger, and acquisition issues
- Spoken in a number of forums sponsored by various organizations, including the American & Management Association, Multi-Housing World, and numerous other panel discussions and seminars

### Professional and Community Involvement

- Member of the Tax Section of the American Bar Association
- Licensed Certified Public Accountant in Florida
- Member of the American Institute of Certified Public Accountants and the International Fiscal Association

### Education

- New York University School of Law, LL.M., 1996
- University of Florida Fredric G. Levin College of Law, J.D., 1994 (Florida Journal of International Law, Senior Research Editor)
- University of Central Florida, B.S.B.A., 1991

### News

#### February 01, 2018

Total Produce to Acquire Substantial Stake in Dole Food Company

#### June 05, 2013

Paul Hastings Extensive Practice Strength Highlighted in The Legal 500 United States 2013

#### January 16, 2013

Paul Hastings Advised Gestamp Wind North America in Sale and Leaseback of Puerto Rico Wind Farm

#### July 06, 2010

Paul Hastings Advises Fairfield Residential on Plan of Reorganization

#### October 31, 2006

Paul Hastings Advises MAGNATRAX Corporation on Sale of Jenisys

## Michael D Haun (Continued)

Engineered Products

### Insights

**April 23, 2019**

IRS Issues Further Guidance on Qualified Opportunity Zones

**October 22, 2018**

IRS Provides Guidance on Qualified Opportunity Zones

**September 27, 2018**

Tax Considerations in Structuring Initial Coin Offerings

**September 24, 2018**

QOZs (Qualified Opportunity Zones) for Real Estate Developers and Investors

**July 03, 2018**

IRS Releases New Guidance Regarding the "Beginning of Construction"  
Requirements for Energy Investment Tax Credits

**June 15, 2018**

Treasury and IRS Release Final Designations of Qualified Opportunity Zones

**April 04, 2018**

Update on Qualified Opportunity Zones Added by the Tax Cuts and Jobs Act

**March 27, 2018**

Consolidated Appropriations Act 2018 Adds Third Optional Test for Qualified  
Low-Income Housing Projects and Increases Low-Income Housing Tax Credit  
Ceiling

**January 19, 2018**

The Tax Cuts and Jobs Act Revises Certain Federal Tax Credits

**July 25, 2016**

IRS Releases Guidance under Section 50(d)

**May 17, 2016**

IRS Releases New Guidance Regarding the "Beginning of Construction"  
Requirement For Qualified Facilities

## Michael D Haun (Continued)

**December 28, 2015**

The Protecting Americans from Tax Hikes (“PATH”) Act of 2015 Extends Tax Benefits

**February 04, 2015**

IRS Ruling Permits Tax Consolidation of Captive Professional Corporations

**August 22, 2014**

IRS Releases New Guidance Regarding Taxpayer Eligibility for Renewable Energy Tax Credits Under Code Sections 45 and 48

**March 31, 2014**

IRS Clarifies the Tax Treatment of Virtual Currencies

**January 08, 2014**

IRS Creates New Safe Harbor for Certain Partnerships Allocations of Code Section 47 Rehabilitation Credits to their Partners

**September 30, 2013**

IRS Clarifies and Eases Renewable Energy Tax Credit Beginning of Construction Standard

**April 16, 2013**

IRS Releases Renewable Energy Tax Credit Guidance Regarding Beginning of Construction Standard

**January 08, 2013**

Numerous Tax Extenders Included in Fiscal Cliff Legislation

**September 11, 2012**

Tax Credit Structures Called into Question by *Historic Boardwalk Hall* Decision

**October 24, 2011**

Full Qualified Small Business Stock Capital Gain and AMT Exclusions Set to Expire at Year-End

**December 22, 2010**

Certain Gulf Opportunity Zone Tax Incentives Extended through 2011

**December 17, 2010**

Renewable Energy Cash Grant in Lieu of Tax Credit Program Extended through

## Michael D Haun (Continued)

2011

### **August 30, 2010**

Internal Revenue Service Addresses Questions Related to NOL Carryback Provisions

### **July 06, 2010**

Additional Renewable Energy Cash Grant Guidance Regarding When Construction Begins

### **March 30, 2010**

Treasury Revises Renewable Energy Cash Grant Guidance to Clarify When Construction Begins

### **January 04, 2010**

An Overview of Federal Tax Incentives for Green Technology  
*Bloomberg Law Reports: Sustainably Energy*

### **November 30, 2009**

IRS Issues Guidance for Electing Expanded Carryback of 2008 or 2009 Net Operating Losses

### **November 12, 2009**

Congress Expands Favorable Tax Treatment of 2008 and 2009 Net Operating Losses

### **September 29, 2009**

IRS Modifies Guidance on Safe Harbor for Wind Energy Partnerships

### **July 16, 2009**

Treasury Guidance Regarding Renewable Energy Grants in Lieu of Tax Credits Released

### **June 10, 2009**

Treasury Releases Renewable Energy Guidance Regarding the Election of the Investment Tax Credit in Lieu of the Production Tax Credit

### **May 26, 2009**

Recent Guidance on the Recovery Acts Tax Credit Assistance Program and LIHTC Exchange Program

## **Michael D Haun** (Continued)

### **March 02, 2009**

The Renewable Energy, Electric Transmission, Energy Tax and Other Infrastructure Provisions of the American Recovery and Reinvestment Act of 2009

### **February 24, 2009**

Housing Tax Credit, New Markets Tax Credit, and Business Incentives Included in the American Recovery and Reinvestment Act of 2009

### **February 09, 2009**

The Renewable Energy, Electric Transmission and Energy Tax Provisions of the 2009 Economic Stimulus Bill Passed by the U.S. House of Representatives

### **October 08, 2008**

Commercial Renewable Energy Incentives Contained in the Emergency Economic Stabilization Act of 2008

### **August 06, 2008**

Expatriation Pursuant to the Heroes Act

### **August 05, 2008**

Low-Income Housing Tax Credit Provisions in the Housing and Economic Recovery Act of 2008