

## Christopher D. Speer



### Overview

Shareholder [Dallas](#)  
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### Education

LL.M. from New York University School of Law  
J.D. from Southern Methodist University, Dedman School of Law

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B.B.A. from Southern Methodist University

### Bar Admissions

Texas

### Related Practices

Corporate & Securities  
Mergers & Acquisitions  
Tax  
Business & Transactional Tax  
Tax Controversy

### Related Industries

Financial Services  
Health Care  
Hospitality  
Manufacturing  
Real Estate  
Retail

Chris practices tax law in the Corporate & Securities section of the Dallas office. Chris' goal is to produce tax efficient results for his clients on a timely, "user friendly" and cost effective basis. Chris represents entrepreneurs and businesses of all sizes, ranging from start-ups to publicly traded companies. Chris' clients include businesses in a multitude of industries, including health care, insurance, manufacturing, media services, professional services, real estate, restaurant and software development and services, among others.

Chris has practiced tax law in multiple sophisticated environments providing him with a breadth of experience that allows him to better service client needs. Chris started his career in the business tax section of a prominent Dallas, Texas-based law firm. He then joined a "Big Four" accounting firm as a Senior Manager in its national corporate tax practice. Seeking a more entrepreneurial environment, Chris then started a private law firm focused on business and tax law which he transitioned into Munsch Hardt in 2007.

Regular representations include:

- Structure of purchase, sale, restructuring, reorganization and joint venture transactions. Transaction types include third party and internal taxable and tax free transactions involving 'C' corporations, consolidated groups, 'S' corporations, limited liability companies, limited partnerships, and transactions involving real estate.
- Design and implementation of incentive compensation arrangements for key employees and service providers, including incentive and non-qualified stock option plans, "profits interest" plans for limited liability companies and limited partnerships, phantom equity

Technology & Telecommunications  
Transportation  
Restaurants

## Achievements

*D CEO* – Dallas 500 (2024)

*D Magazine* – Best Lawyers in Dallas – Tax (2013, 2015-2019, 2023)

*Martindale-Hubbell*® AV Preeminent®, Peer Review Rated™

*Thomson Reuters* – Texas Super Lawyers (2006)

*Woodward/White, Inc.* – Best Lawyers in America, Tax Law (2020-2024)

## Memberships

American Bar Association, Tax Section

Dallas Bar Association, Tax Section

State Bar of Texas, Taxation Section

- plans, and other cash incentive bonus plans.
- IRC Section 409A compliance review for employment agreements, severance agreements and non-qualified deferred compensation arrangements.
- Choice of entity analysis and implementation to maximize tax efficiencies.
- Negotiation and drafting of limited liability company and limited partnership agreements.
- Administrative resolution of federal and state tax controversies.
- Outsource general counsel services.

Chris and his wife, Angie, have twins, Colton and Sophia.

## Experience

### Award Winning Tax Counsel

Represented the selling shareholders in the sale of 100% of the membership interests of the nation's largest online used auto retailer to a strategic buyer. The purchase price included a closing date cash payment in excess of \$100 MM and earn out payments based on post-closing EBITDA payable in cash and buyer stock. The transaction won the 2016 "Midsize Deal of the Year" award (\$25 MM to \$149 MM) at the 2016 Mergers & Acquisitions Awards ceremony hosted by D CEO and the Association for Corporate Growth.

### Award Winning Tax Counsel

Represented the selling shareholder in the sale of an Oklahoma-based provider of oil and gas equipment and services organized as an 'S' corporation to a private equity firm. Transaction involved a pre-sale reorganization of the corporation to facilitate seller charitable contribution and tax-free rollover of seller equity. The transaction received a prestigious Mergers & Acquisitions Award as the top "Energy Deal of the Year" (in the "UP TO \$100 MM" category) in the U.S. in 2015.

### Energy Tax Counsel

Represented an energy management and technologies company in adoption and implementation of a "profits interest" equity incentive arrangement for key employees, including preliminary reorganization to facilitation plan adoption.

## Technology Tax Counsel

Represented a technology and network consulting company serving multi-national customers on adoption and implementation of a "phantom stock" equity incentive arrangement for key employees

## Wine Distributor Tax Counsel

Represented the selling shareholders of a wine distribution business classified as a 'C' corporation for federal income tax purposes. Transaction structured as an asset sale coupled with a sale of shareholder personal goodwill.

## Insurance Tax Counsel

Represented a consolidated group of corporations with insurance operations (including life, disability, accident, health and other specialty insurance products), agency operations and other business activities in an internal reorganization to consolidate the insurance operations, maximize administrative efficiencies, achieve improved enterprise risk management and achieve certain estate planning objectives of the owners. The reorganization implicated Sections 721, 332, 351, 355 and 368(a) of the Internal Revenue Code.

## Manufacturing Tax Counsel

Represented a company that designs, manufactures and services industrial griddle machinery to a strategic buyer. The transaction structure involved a Section 338(h)(10) election and a seller gross up for additional tax incurred for making the election.

## Real Estate Tax Counsel

Represent the real estate investment arm of a family office on tax aspects of an investment in, ownership, operation and disposition of various real estate investments, including income, loss and distribution waterfall structures in partnership and LLC agreements, Section 1031 exchanges and tax issues related to leases.

## Software Tax Counsel

Represented a middle market sponsor of private equity transactions as tax counsel in its \$5 MM investment into a software company to restructure the capital, including capital previously invested by another venture capital and private equity fund.

## Energy Tax Counsel

Represented a trusted source for current and historical drilling activity as tax counsel in its sale to the leading independent provider of energy and commodities information and a source of benchmark price assessments in the physical energy markets.

## Newsroom

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**Press Release:** Thirteen (13) Munsch Hardt Attorneys Named to D Magazine's 2024 "Best Lawyers in Dallas" Directory

**Press Release:** Munsch Hardt Assists Clients in Multi-Million Dollar Transaction

**Press Release:** Phil Appenzeller and Chris Speer Honored by D CEO in 2024 'Dallas 500' Directory

**Press Release:** 'Best Lawyers in America®' Names 54 Munsch Hardt Attorneys to its 2024 List and Two as 'Lawyers of the Year'

**Press Release:** Eight Munsch Hardt Lawyers Recognized in D Magazine's 2023 List of "Best Lawyers in Dallas"

**Press Release:** Munsch Hardt Attorneys Honored as 2023 'Best Lawyers in America®,' 'Ones to Watch', and 'Lawyer of the Year'

**Press Release:** Munsch Hardt Attorneys Honored as 2022 'Best Lawyers in America', 'Ones to Watch' and 'Lawyer of the Year'

**Press Release:** Munsch Hardt Attorneys Honored as '2021 Best Lawyers in America' and 'Ones to Watch'

**Newsletter:** COVID-19: Tax Provisions

**Newsletter:** COVID-19: Tax Summary

**Press Release:** Twenty-Five Munsch Hardt Attorneys Honored as '2020 Best Lawyers in America'

**Press Release:** Eight Munsch Hardt Attorneys Selected for D Magazine's 2019 'Best Lawyers in Dallas' List

**Press Release:** Munsch Hardt Attorney Closes Two Middle-Market Transactions, Signs Up a Third in Less Than 30 Days

**Press Release:** D Magazine Names Seven Munsch Hardt Attorneys to its 2018 'Best Lawyers in Dallas' List

**Press Release:** 4 Munsch Hardt Attorneys Recognized as 2017 Best Lawyers in Dallas by D Magazine

**Press Release:** Munsch Hardt Assists Axiometrics in \$80MM Sale to RealPage Inc.

**Press Release:** 5 Munsch Hardt Attorneys Recognized as 2016 Best Lawyers in Dallas by D Magazine

**Press Release:** Munsch Hardt Client Wins Midsize Deal of the Year at D CEO + ACG M&A Awards

**Press Release:** 6 Munsch Hardt Attorneys Recognized as 2015 Best Lawyers in Dallas by D Magazine

**Press Release:** Munsch Hardt Assists in Sale of Children's Choice