

Courtney L. Tawresey



Senior Attorney [Dallas](#)
500 N. Akard Street, Suite 3800
Dallas, Texas 75201-6659
O: 214.855.7500 D: 214.855.7576
ctawresey@munsch.com

Education

L.L.M. from University of Denver School of Law
J.D. from University of Notre Dame Law School *cum laude*
B.A. from Cornell University *cum laude*

- Graduated with distinction in all subjects

Bar Admissions

Texas
Colorado
United States Tax Court
United States Court of Appeals for the Tenth Circuit
Washington

Related Practices

Corporate & Securities
Corporate Governance
Corporate Structuring
Entity Formation
Family Offices
Joint Ventures
Mergers & Acquisitions
Private Equity, Venture Capital & Investment Funds
Succession Planning

Overview

Courtney is an experienced attorney who focuses on representing business with general corporate, federal tax and financing matters. Courtney is well-versed in corporate and partnership tax planning, taxation of financial products, private equity, lease financing, public finance and tax-exempt bonds, as well as real estate and exempt organizations. Courtney also has significant experience in issues involving international tax, state and local tax and executive compensation.

Over the last decade, Courtney has worked on more than \$1 B in tax credit transactions and represented clients in a variety of complex real estate and financing transactions. With an advanced degree in tax law, Courtney draws on her knowledge of the tax code to provide clients with comprehensive advice on structuring federal and state New Markets Tax Credits, Historic Tax Credits, Opportunity Zones and other tax credit transactions.

Courtney counsels clients on transactions that combine traditional financing with tax incentives in order to finance the expansion of operating businesses and the development of mixed use real estate, charter schools, manufacturing facilities, protective shelter facilities, hotels, theaters, health care facilities and retail and commercial developments.

Courtney excels at translating complex legal, tax and financial information into actionable steps for clients. Regardless of the matter at hand, clients always appreciate her keen eye for detail, attentive client service and mindfulness of the bottom-line. Courtney has practiced tax law in multiple sophisticated environments including experiences in a national public accounting

Real Estate
Public-Private Partnerships
Real Estate Finance
Opportunity Zones
Tax
Business & Transactional Tax
Tax Controversy

Related Industries

Financial Services
Real Estate
Retail

Achievements

Dallas Bar Association's WE LEAD: Women Empowered to Lead in the Legal Profession (2021)

Memberships

Notre Dame Alumni Association of Dallas

firm.

Regular representation includes:

- Representing developers and non-profits on all aspects of tax credit transactions, including state and federal New Markets Tax Credits, state and federal Historic Tax Credits, Opportunity Zone projects, PACE financing and other public-private partnership transactions.
- Structure of purchase, sale, restructuring and joint venture transactions, including tax partnership, C corporations, S corporations, limited liability companies and real estate transactions.
- Design and implementation of incentive compensation arrangements for key employees and service providers, including incentive and non-qualified stock option plans, "profit interest" plans for limited liability companies and limited partnerships, phantom equity 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.
- Review of state and local tax issues, including nexus issues in light of the *Wayfair* decision and voluntary disclosure and other means to solve state tax issues.
- Provide tax advice on the full array of cross-border transactions, including mergers and acquisitions, planning for multinational corporations, inbound investment into the United States by foreign investors and outbound investment in foreign jurisdictions by US companies.

In her spare time, Courtney competes in Ironman triathlons, and enjoys traveling and cooking.

Experience

Tax Credits

Served as tax counsel for investor in numerous New Markets and Historic Tax Credit transactions. Counseled client on deal structure, drafting operating documents, reviewing financial projections, and issuing tax opinions on approximately 150 deals.

Tax Counsel

Assisted S corporation and sub-chapter S subsidiaries with sale of company which operated in all fifty states.

International Tax Counsel

Planned and carried out international reorganization for public client that reduced effective tax rate by 20%. Structuring and planning reorganization required extensive communications with tax attorneys and accountants in over fifteen foreign countries.

State Tax Counsel

Conducted fifty state survey for client who manufactured medical devices to determine whether device client produced was exempt as a medical device under state law.

Newsroom

Newsletter: IRS Issues Additional COVID-19 Relief to Opportunity Zones

Press Release: Courtney Sauer and Courtney Tawresey Accepted into the Dallas Bar Association WE LEAD Class of 2021

Speech: Hotel Owners + The Novel Coronavirus Webinars

Newsletter: COVID-19: Tax Provisions

Newsletter: COVID-19: Tax Summary

In The News: The First OZ Deadline Has Passed . . . What Now?