

THANE R. HODSON

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Thane assists clients with structuring new markets tax credits financings, including upper-tier lending arrangements, direct and indirect credit enhancement of lower-tier borrowing arrangements and unique lower-tier equity financing.

PRACTICE AREAS AND INDUSTRY TEAMS

- Public Finance
- Tax Credits
- Hospital and Healthcare Finance
- Taxation of Businesses
- Governmental Finance

EXPERIENCE

- Represents real estate investment trust in connection with structuring of operations, compliance with federal income tax requirements and monetization of assets.
- Represents real estate investment trusts in connection with a variety of secured debt financings including those involving vehicles such as REMICs.
- Served as special tax counsel to REITs in connection with a variety of complex federal income tax matters including structuring investments to comply with the various federal income tax requirements applicable to REITs.
- Assists clients with structuring new markets tax credits financings, including upper-tier lending arrangements, direct and indirect credit enhancement of lower-tier borrowing arrangements and unique lower-tier equity financing.
- Structure financings which incorporate multiple forms of subsidy, particularly using new markets tax credits and energy or rehabilitation credits.
- Prepare guidelines regarding the qualification of new markets tax credit financings for the benefit of targeted populations in addition to traditional low-income communities.
- Minimize the current tax impact and facilitate the raising of additional capital when structuring complex transactions.

BAR ADMISSIONS

- Colorado, 1981
- Kansas, 1978
- U.S. Tax Court

ASSOCIATIONS

- American Bar Association
- Colorado Bar Association
- Kansas Bar Association

EDUCATION & HONORS

- Georgetown University, LL.M., Taxation, 1979
- Washburn University, J.D., 1977
- University of Kansas, B.A., *cum laude*, Political Science, 1975
 - Phi Beta Kappa
 - Summer Field Scholar

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Presenter, "Taking Advantage of New Markets Tax Credits," Lorman, 2021.
- Co-Author, "Financing School Construction: The Tax Consequences of Stripping," *Municipal Finance Journal*, Vol. 30, No. 02, Summer 2009, pp.71-80(10).