# Holland & Hart



#### **PRACTICES**

Tax Mergers and Acquisitions Emerging Companies Federal Income Taxation

#### **EDUCATION**

Stanford Law School, J.D., 2016 Brigham Young University, B.A., 2012

#### **BAR ADMISSIONS**

Colorado

## **Trent Timmons**

Associate

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Trent advises clients on tax matters in connection with business transactions.

His practice focuses on the federal income tax aspects of mergers, acquisitions, dispositions, joint ventures, restructurings, formations, and financings. He has particular experience structuring complex business transactions in a tax efficient manner, negotiating and drafting tax and economic terms in operating agreements and purchase agreements, and advising clients regarding the "qualified small business stock" exemption under section 1202 of the Internal Revenue Code.

### SPEAKING ENGAGEMENTS

"Profits Interests and ES NPA Holdings, LLC v. Commissioner," *Holland & Hart Utah Tax Conference*, November 2, 2023

"Qualified Small Business Stock," *TEI Denver Chapter Federal Tax Day*, November 3, 2021

"M&A Tax Update – Expansion of IRC §1221(a)(3)," Holland & Hart 2020 Tax Conference, December 16, 2020

"'No Revenue' Spin-Offs & Qualified Small Business Stock," *Holland & Hart 2019 Tax Conference*, December 5, 2019

## PROFESSIONAL AND CIVIC AFFILIATIONS

- Colorado Bar Association, Member
- American Bar Association, Member
- J. Reuben Clark Law Society, Member