



Adam M. Cohen

Partner

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Adam Cohen provides strategic advice to clients about the tax aspects of structuring the formation, acquisition, disposition, operation, and liquidation of businesses, with a principal focus on fund formation.

He is a vital member of fund formation, corporate, merger and acquisition, master limited partnership, and real estate deal teams, working closely with other lawyers in the firm to achieve clients' transactional goals.

Adam counsels a number of funds focused on investing in various sectors of the economy, including hedge funds, venture capital funds, oil and gas funds, and real estate funds. He has published a number of papers on the emerging area of "qualified opportunity funds."

Adam has sophisticated expertise counseling clients on renewable energy and low-income housing tax credit projects and he is a sought-after, industry-leading speaker on the topics of opportunity zones, renewable energy tax incentives, and partnerships.

Adam is a quarterly columnist for *the Journal of Passthrough Entities* and he co-chairs the firm's MLP and Multifamily and Affordable Housing Development practices.

EXPERIENCE

- Opportunity Zones
- Choice of entity
- Equity compensation
- Transaction structuring
- M&A tax advice
- Credit qualification advice and opinions
- Fund structuring
- Investor structuring and tax
- Master Limited Partnerships – acquisition, offerings, drop-downs, and qualifying income issues

PUBLICATIONS

"Second Set of Opportunity Zone Proposed Regulations Contain Plethora of Guidance," *Holland & Hart News Update*, Co-Author, 04/25/2019

PRACTICES

Corporate
 Emerging Growth
 Income Tax
 Master Limited Partnerships (MLPs)
 Mergers and Acquisitions
 Multifamily and Affordable Housing Development
 Venture Capital and Private Equity
 Tax and Benefits
 Oil and Gas
 Fund Formation
 Tax Controversy

EDUCATION

George Washington University School of Law, J.D., 2000
 Highest Honors
 Order of the Coif

 Rice University, B.A., 1997

BAR ADMISSIONS

Colorado

COURT ADMISSIONS

U.S. Tax Court
 U.S. Court of Appeals for the Tenth Circuit
 U.S. Supreme Court
 U.S. Court of Appeals for the Federal Circuit

"Qualified Opportunity Zones – A Boon with Uncertainty," *Journal of Passthrough Entities*, Co-Author, Sept-Oct 2018

"Proposed Regulations Provide Some Clarity for Opportunity Zone Tax Incentive," *Holland & Hart News Update*, Co-Author, 10/26/2018

"New Opportunity Zones Provide Tax Investment Advantages," *Holland & Hart News Update*, Co-Author, 07/11/2018

"Recent Developments & Observations: Final Qualifying Income Regulations Under Code Sec. 7704(d)(1)(E) Were Worth the Wait," *Journal of Passthrough Entities*, Co-Author, May-June, 2017

"Proposed Qualifying Income PTP Regulations," *Journal of Passthrough Entities*, September 2015

"Recent Developments Involving Energy and Taxes," *Journal of Passthrough Entities*, May-June 2015

"Four Complexity-Adding Developments," *Journal of Passthrough Entities*, Vol. 15, No. 1, Jan-Feb 2012

"New Rev. Proc. and Cases Reveal Uncertainty," *Journal of Passthrough Entities*, Vol. 14, No. 5, Sep-Oct 2011

"Real Estate Professionals Under Code Sec. 469; PIP and 'Limited Partners' for Self-Employment Tax," *Journal of Passthrough Entities*, Vol. 14, No. 3, May-Jun 2011

"PTP Qualifying Income, SMLLCs in Australia and Tax Professional Accuracy-Related Penalties," *Journal of Passthrough Entities*, Vol. 14, No. 1, Jan-Feb 2011

SPEAKING ENGAGEMENTS

"Opportunity Zone Funds," *Salt Lake City Holland & Hart Tax Update*, November 1, 2018

"Recent Developments in Partnerships, LLCs, and Real Estate," *NYU 76th Institute on Federal Taxation*, November 15, 2017

"New Partnership Audit Procedures - Is It Possible to be Half Pregnant?," *67th Annual Tax Institute*, July 24, 2017

"Compliance Period Capital Accounts," *2016 Colorado Housing Now! Annual Conference*, October 2016

"Master Limited Partnerships (MLPs): Governance, Tax Issues," *Financial Considerations and IPO Process Seminar, EUCL*, Coordinator, Presenter, Host, 2012-2015

"Partnership Tax Update," *2013 Holland & Hart Tax Conference*, September 2013 and December 2014

"Partnership Issues," *Holland & Hart Tax Conference*, December 2012

"Partnership Tax Update," *Holland & Hart Annual Tax Conference*,
November 2011

"Employment Tax Update," *Holland & Hart Annual Tax Conference*, Co-
Presenter, November 2011

"Partnerships & LLCs Current Developments and Hot Topics," *Holland &
Hart Tax Series*, Co-Presenter, October 2011

"Energy Tax Update' and 'Carried Interest Update'," *Holland & Hart 1st
Annual Tax Conference*, November 2010

RECOGNITION

- Larry M. Katz Distinguished Service Award by the ABA Section of Taxation Partnerships and LLCs Committee Recipient, 2018
- *The Best Lawyers in America*® Tax Law, 2006-2019
- Colorado Super Lawyers®, Tax, 2014-2019
- Colorado Super Lawyers® Rising Star, 2011-2013

PROFESSIONAL AND CIVIC AFFILIATIONS

- American College of Tax Counsel
- American Bar Association
Tax Section, Member and Council Director
Task Force on Carried Interests, Past Chair
Tax Section Young Lawyers Forum, Past Chair
Partnerships & LLCs Committee, Past Chair
- Colorado Bar Association
Tax Section, Member and Executive Council Past Chair