



#### Aaron J. Kowan

Aaron Kowan is a member of the Business Transactions, Corporate & Taxation group and his practice is focused on both tax consulting and the structuring, negotiating and closing of corporate and partnership transactions.

Mr. Kowan routinely advises clients on most of the significant areas of federal, state and international taxation, including:

- tax and corporate aspects of mergers and acquisitions
- structuring of partnerships, joint ventures and startup corporations
- drafting and negotiation of complex partnership and LLC agreements
- state and local tax planning
- executive compensation matters, including 409A compliance
- formation of and compliance issues relating to tax-exempt organizations, public charities and private foundations
- tax planning and structuring related to private equity and real estate investment funds

In addition, he has developed a significant practice in representing investors, developers and syndicators in connection with federal and state tax credits, with a focus on affordable housing, renewable energy and entertainment tax credits.

Mr. Kowan was selected as one of Georgia's "Legal Elite" by Georgia Trend Magazine based on votes cast solely by practicing attorneys in Georgia. In addition, Mr. Kowan was selected as a Georgia Super Lawyers Rising Star from 2005-2010. Rising Stars are "chosen by their peers as being among the top up-and-coming lawyers" in Georgia.

Prior to joining Taylor English, Mr. Kowan practiced with Paul, Hastings, Janofsky & Walker LLP in its tax department.

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#### Practice Areas

- Taxation
- Business Organizations, Operations, Finance and Governance
- Business Transactions, Corporate & Taxation
- Mergers and Acquisitions
- Tax Credits
- Real Estate Acquisition and Development

#### Education

- J.D., University of North Carolina at Chapel Hill, 1998
- B.S.B.A., University of North Carolina at Chapel Hill, 1994

#### Bar & Court Admissions

- Georgia
- North Carolina

#### Memberships

- State Bar of Georgia, Tax Section
- Atlanta Tax Forum