

Brian

Partner

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Brian Teaff has a multifaceted tax practice, advising clients in connection with tax-exempt financings and other business transactions in the public finance area, as well as counseling public charities and private foundations on a wide range of tax planning and compliance matters.

In his public finance practice, Brian serves as tax counsel on governmental and conduit financings where he works with issuers and borrowers to structure the issuance of tax-advantaged obligations. His governmental clients include cities, counties, school districts, hospital districts, community colleges and state universities, and economic development corporations. Brian also represents tax-exempt organizations and private companies, particularly renewable energy companies, who seek to lower their borrowing costs by accessing the tax-exempt bond market. Additionally, Brian helps clients navigate the examination process in the event of an Internal Revenue Service audit.

In his tax-exempt organizations practice, Brian routinely advises hospitals and other health care organizations, colleges and universities, independent and parochial schools, religious organizations of all denominations, charter schools, museums, advocacy groups, grant-making foundations and other nonprofit organizations with respect to the myriad of tax and board governance issues they face on a daily basis. Brian also has experience representing domestic and foreign individuals with respect to their estate, business succession and philanthropic planning.

Industries

[Finance](#)

[Healthcare](#)

[Infrastructure](#)

Practices

[Environmental, Social &](#)

[Governance \(ESG\)](#)

[Healthcare & Life Sciences](#)

[Infrastructure Development](#)

[Public Finance](#)

[Tax](#)

[Tax-Exempt Organizations](#)

[Renewable Natural Gas](#)

[Tax Counsel](#)

[Bond Counsel](#)

[Economic Development](#)

Credentials

Education

- New York University School of Law, LL.M., Taxation, 2009
- California Western School of Law, J.D., 2008, *magna cum laude*
- University of the Western Cape, J.D., 2003

Bar Admissions

- California
- Texas

The Legal 500 United States

- US Taxes – Non-Contentious, 2019, 2023 – 2024

Thomson Reuters

- *Texas Super Lawyers*, Rising Star, 2013 – 2020

National Association of Bond Lawyers

- President's Service Award, 2023

California Western School of Law

- *California Western Law Review*, Associate Editor
- *California Western International Law Journal*, Associate Editor

Resources

FY 2021 Sequestration Reduction Rate for Direct Pay Tax Credit Bonds Set at 5.7%

Update

Infrastructure Investment and Jobs Act: Accelerating the Deployment of Hydrogen

Update

Certain CCUS Projects Now Eligible for Financing with Tax-Exempt Bonds

Update

SLGS Window Closing May 2, 2023

Update

Publications & Speeches

- "Your Election Passed! What Are the Next Steps for Bond Issuance," 2024 Bonds, Buildings and Beyond Academy, March 27, 2024.
- "Preparing To Deliver the Bond Opinion: Tax Due Diligence and Documentation," NABL The Workshop 2023, October 20, 2023.
- "Arbitrage Basics: Yield Restrictions and Rebate Rules for Tax-Exempt Bonds," Governmental Treasurers Organization of Texas Winter Seminar, February 28, 2023.
- "Preparing to Deliver the Bond Opinion: Tax Diligence and Documentation," NABL U's The Workshop: Hybrid 2022, National Association of Bond Lawyers, October 12-14, 2022.
- "Refunding and Reissuance - Real World Examples," NABL U's The Essentials: Hybrid 2022, National Association of Bond Lawyers, April 22, 2022.
- "Refunding and Reissuance – Basics," NABL U's The Essentials: Hybrid 2022, National Association of Bond Lawyers, April 21, 2022.
- "General Tax Law," NABL U's The Essentials: Hybrid 2022, National Association of Bond Lawyers, April 20, 2022.
- "Current Trends in Exempt Facility Bonds," NABL U's The Institute: Hybrid 2022, National Association of Bond Lawyers, March 3, 2022.
- "General Tax Law" NABL U's The Essentials: Virtual 2021, National Association of Bond Lawyers, June 8-11, 2021.
- "Refunding and Reissuance (Real World Examples)," NABL U's The Essentials: Virtual 2021, National Association of Bond Lawyers, June 8-11, 2021.
- "Refunding and Reissuance," NABL U's The Essentials: Virtual 2021, National Association of Bond Lawyers, June 8-11, 2021.
- "Takeaways for Hospitals from the IRS TE/GE Fiscal Year 2021 Program Letter," American Health Law Association, November 9, 2020.
- "Preparing to Deliver the Bond Opinion: Tax Due Diligence and Documentation," NABL U's The Workshop: Virtual 2020, National Association of Bond Lawyers, September 23-25, 2020.
- "Refunding and Reissuance (Basics)," NABL U's The Essentials: Virtual 2020, National Association of Bond Lawyers, June 9-12, 2020.
- "Refunding and Reissuance (Real World Examples)," NABL U's The Essentials: Virtual 2020, National Association of Bond Lawyers, June 9-12, 2020.

- "Qualified 501(c)(3) Bonds," NABL U's The Essentials: Virtual 2020, National Association of Bond Lawyers, June 9-12, 2020.
- "Management Contracts: When Good Intentions Can Lead to Disastrous Results," *American Health Lawyers Association PG Briefing*, January 2020.
- "Alternative Investments Through Opportunity Zones," Connect Opportunity Zones Conference, October 23, 2019.
- "Opportunity Zones and Other Innovations," *The Bond Buyer's Midwest Municipal Market Conference*, June 5, 2019.
- "Tax Exempt Bonds Essentials," *UT Law's 2019 Higher Education Taxation Essentials*, June 2, 2019.
- "Form 990, Schedule K," NABL U Now, National Association of Bond Lawyers, May 3, 2019.
- "Opportunity Zones and You," NABL U's The Institute, National Association of Bond Lawyers, March 7-8, 2019.
- "Advanced Tax Topics Regarding Qualified 501(c)(3) Bonds," NABL U's The Institute, National Association of Bond Lawyers, March 7-8, 2019.
- "Opportunity Zones: The Promise," *The Bond Buyer's Texas Public Finance Conference*, February 12, 2019.
- "Proposed Bill Would Reinstate Tax-Exempt Advance Refundings," American Health Lawyers Association, February 19, 2019.
- "Final Public Approval Regulations Step into the 21st Century," *The Bond Buyer*, January 8, 2019.
- "It's Official! Public Approval Regulations Now Reflect the 21st Century," TALHFA Talk Winter 2018/2019.
- "No More Advance Refundings!? What Do We Do Now?," American Health Lawyers Association Webinar, November 2018.
- "Bridging the Gap in Municipal Borrowing," Lone Star National Bank Seminar, November 2018.
- "IRS Provides Issuers of Tax-Advantaged Debt With New 'DIY' Tools to Fix Nonqualified Use," *Bloomberg Tax*, May 28, 2018.
- "Healthcare Transactions: How to Get to Closing," UT Law's 30th Annual Health Law Conference, Houston, April 5, 2018.
- "Mixed Messages on PABs: Fit for the Chopping Block or Cornerstone of Infrastructure Finance?," *Bloomberg Tax*, March 14, 2018.
- "Expert Analysis: The Public Finance Industry Dodged a Tax Reform Bullet," *Law360*, January 12, 2018.
- "As SLGS Window Closes, Tax Reform Continues to Threaten Public Finance," *The Bond Buyer*, December 12, 2017.