



Michael Larsen

Partner

michaellarsen@parkerpoe.com

t 843.727.6311



Michael Larsen focuses his practice on the tax issues related to public finance transactions. He has experience in a wide variety of public finance transactions, having served as bond counsel, underwriter's counsel, borrower's counsel, and special tax counsel on financings for, among other entities, state and local governments, cultural institutions, public and private universities, hospital systems, water and sewer authorities, and single-family and multifamily housing authorities.

Michael has written and lectured extensively on the tax aspects of public finance transactions. He recently served as co-chair of a panel of the National Association of Bond Lawyers, providing comments to the Treasury Department and the IRS on reissuance standards for tax-exempt bonds. Before joining Parker Poe, he was a senior associate in the tax department of an international law firm.

REPRESENTATIVE EXPERIENCE

- Represented a large N.Y. issuer in the issuance of nearly \$1 billion of pooled school district bonds.
- Represented numerous issuers of tax-exempt bonds secured by settlement payments under the Master Settlement Agreement between states and tobacco companies.
- Advised a toll road developer in one of the largest issuances of qualified highway bonds undertaken to date.
- Served as bond counsel and special tax counsel for one of the largest public utilities in the country in numerous financings involving complex derivative structures, including several "super-integrated" municipal swaps.
- Counseled a client facing Internal Revenue Code Section 6700 penalties before the IRS.
- Represented numerous clients on audits before the IRS and has obtained favorable private letter rulings for several unique financing structures.
- Advised numerous clients in financings in the Carolinas, New York, California, and the District of Columbia.



CHARLESTON OFFICE



PRACTICE AREAS

Public Finance



EDUCATION

Georgetown University
JD, 2001

University of Baltimore
BA, *magna cum laude*, 1999



ADMISSIONS

South Carolina, 2009
District of Columbia, 2003
New York, 2002



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- Counseled numerous clients in municipal derivatives, including swap transactions and interest rate caps.

CLIENT ALERTS

- "IRS Releases Notice Liberalizing Private Use Rules for Management Contracts," October 2014

SPEAKING ENGAGEMENTS

- "Advanced Tax Reissuance Topics," National Association of Bond Lawyers, The Institute, March 2019
- "Advanced Issues in Tax Law for Securities Lawyers," National Association of Bond Lawyers, Tax and Securities Law Institute, February 2018

HONORS

- *South Carolina Super Lawyers* Rising Star in Tax, 2012

MEMBERSHIPS

- Bond Attorneys' Workshop, Steering Committee, 2012-2014, 2010
- National Association of Bond Lawyers, Steering Committee; Member, Board of Directors, 2015-present; Tax Committee, Chair, 2012-2013, Vice-Chair, 2011
- Federal Taxation of Municipal Bonds, published by Lexis-Nexis, Editor-in-Chief, 2011, Editor, 2009-2010