

# JOHNSON

LAW PLLC

## Kurt Hawes - Counsel

Kurt Hawes brings more than 20 years of experience in corporate and tax matters as well as various asset protection, real estate, and tax and commercial litigation experience. Mr. Hawes has also handled various corporate transactions and asset protection matters both as personal counsel and in-house general counsel. He has represented clients in tax disputes and tax litigation (at the administrative and judicial levels) before the IRS and in Utah, Idaho, Colorado, Wyoming, Washington, Oregon, and California.

Given varied experience, Mr. Hawes has a thorough understanding of a broad range of corporate legal issues including corporate transactions, financing, corporate governance, tax matters and asset protection



Mr. Hawes graduated with a joint Juris Doctorate and MBA degree from the J. Reuben Clark Law School and the Marriott School of Management at Brigham Young University. Following graduation, he served for two years as a federal judicial law clerk for the Honorable Dee Benson, Chief Judge of the United States District Court for the District of Utah. Following his clerkship, he joined the Salt Lake office of a large Mountain West regional law firm where he worked on matters involving state and local taxes in both deal management and litigation. Mr. Hawes has since practiced with other law firms as well as for more than five years as general counsel for a large biodiesel production company and a venture capital group

Mr. Hawes is admitted to practice before the United States Supreme Court, United States Tax Court, Utah Supreme Court, and the Federal District Court of Utah, and is a member of Utah State Bar and is a Past President of the Tax Section of the Utah State Bar

### Representative Experience:

- Argue before and lobby before various governmental agencies, including the Utah State Tax Commission, Utah Department of Environmental Quality, Utah Department of Occupational and Professional Licensing, etc.

- Successfully reduced an initial tax, interest and penalty assessment of over \$100 million to less than \$5 million.
- Provided expert witness services in litigation related to investment tax credit for energy property.
- Successfully defended individuals before Utah State Tax Commission from improper assessment of several years of alleged back taxes based on State's overreaching residency claims.
- Negotiated with the Utah State Tax Commission the ultimate dismissal of sales tax assessment for purchase and installation of manufacturing equipment in an agricultural operation.
- Drafted tax opinion on application of investment tax credit to purchase of solar panels and related equipment, as well as depreciation of such energy equipment under Tax Cuts and Jobs Act of 2017.
- As general counsel, established and managed legal and corporate practices, including various financial, employment, and operations functions for new investment firm, as well as directly working with portfolio companies on investment details and corporate structures and policies.
- Managed all legal affairs for growing biodiesel production company, including tax, contracts, employment, litigation, and relationships with outside counsel

#### Bar Admissions:

- Utah

#### Education:

- JD, Brigham Young University (2004);
- MBA, Brigham Young University (2004);
- Bachelor of Arts – French Studies, University of Utah (1997)

#### Professional Associations:

- Admitted to practice before the United States Supreme Court, United States Tax Court, Utah Supreme Court, and the Federal District Court of Utah.
- Past President, Tax Section of the Utah State Bar
- Registered Lobbyist, Utah and Federal
- Association of Corporate Counsel
- Past Member, Board of Directors, Fundraising Committee, Utah Foundation
- Past Member, Board of Directors, Salt Lake Chamber of Commerce

#### Contact:

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