



## Jennifer Córdova Partner

Jennifer focuses on federal income tax matters relating to public finance. She acts as tax counsel in connection with tax-exempt and other tax-advantaged financings.

Jennifer enjoys assisting clients in navigating the often confusing and constantly changing IRS rules that apply to tax-exempt and other tax-advantaged financings. She has experience with many types of financings including capital project and tax and revenue anticipation financings for governmental entities, transportation financings, multi-family housing financings, financings for nonprofit organizations, small manufacturing and exempt facility financings, and qualified tax credit bond financings.

Jennifer also has extensive experience providing advice with respect to post-issuance tax compliance issues, including issues related to the private use, arbitrage, and rebate rules. She frequently assists clients with the development and implementation of post issuance compliance policies. Jennifer also assists issuers and conduit borrowers undergoing IRS audits of bond transactions and represents clients in other proceedings before the Internal Revenue Service.

## CONTACT

503.402.1326  
[jcordova@hawkins.com](mailto:jcordova@hawkins.com)

## INDUSTRIES

Education  
Health Care  
Power and Renewable Energy  
Public Buildings  
Solid Waste  
Transportation  
Water

## PRACTICE

Tax

## EDUCATION

Millersville University, B.A.  
University of Pennsylvania Law  
School, J.D.

## ADMISSIONS

Oregon  
Texas

## Speaking Engagements

- **Hot Topics in Public Finance**  
Bond Tax Forum
- **Arbitrage Rebate Compliance**  
Oregon Society of CPAs, 2025 Winter Governmental Auditing & Accounting Conference
- **Arbitrage Panel - Arbitrage and Demand Deposits**  
Oregon Government Finance Officers' Association, 2024 Fall Conference
- **Arbitrage Panel - Working With Earnings on Proceeds**  
Oregon Association of School Business Officials, 2024 Summer Conference
- **Private Business Use – Compliance After the Bond Deal**  
Bond and Tax Forum
- **Management Contracts Round Table Discussion**  
National Association of Bond Lawyers, The Institute
- **Capital Planning – Impacts of Inflation and Increasing Rates**  
Oregon Government Finance Officers' Association, 2022 Fall Conference
- **Tax-Exempt Bonds: Compliance Training**  
Oregon University System
- **Borrowing During Economic Turmoil**  
Oregon Association of School Business Officials, 2022 Summer Conference
- **I've Issued Bonds! Now What? – A Discussion of the Ins and Outs of Post-Issuance Compliance**  
Oregon Government Finance Officers' Association, 2022 Spring Conference
- **Bonds – Permissible Expenditures**  
Oregon Association of School Business Officials, Procurement Training
- **Preparing to Deliver the Bond Opinion Tax Diligence and Documentation**  
National Association of Bond Lawyers, The Workshop

## Publications

- Internal Revenue Service Revenue Procedure 2025-18 Revised Average Area Purchase Prices for Mortgage Revenue Bonds
- U.S. Department of Housing and Urban Development releases 2025 Income Limits