



Russell A. Miller

Partner

Russ is a partner in the Firm's San Francisco and Los Angeles offices and focuses his practice on federal income tax matters relating to tax-exempt bonds and other public finance transactions. He advises issuers, underwriters, borrowers and other participants on the tax aspects of a wide range of municipal finance transactions, including tax-exempt and taxable financings, tax compliance matters and IRS examinations.

Russ has extensive experience in all aspects of the federal tax law governing municipal securities and related financial products. His practice encompasses traditional governmental financings, transportation infrastructure projects, water and wastewater systems, solid waste facilities, educational and healthcare institutions, economic development and redevelopment projects, and financings involving special obligation revenue bonds, including student loan, industrial development, and single-family and multifamily housing programs. He also has significant experience with short-term note and commercial paper programs for cities, counties, school districts and community college districts.

In addition to his public finance practice, Russ has advised clients on complex corporate and municipal securities transactions, including asset-backed securitizations, tax benefit transfer financings and revenue bond financings for nonprofit educational and cultural organizations.

Russ is widely recognized for his work on complex tax-exempt bond matters and has served as tax counsel on numerous innovative and high-profile financings. His experience includes tax-exempt tobacco securitization transactions, low-income housing financings, deficit financings and financings associated with California's energy crisis in the early 2000s. He has played a leading role in tobacco securitization transactions throughout California and in several other states, including

CONTACT

415.486.4202
rmiller@hawkins.com

INDUSTRIES

Health Care
Health Care Tax-Exempt
Organizations
Transportation
Housing
Economic Development

PRACTICE

Tax

EDUCATION

University of Southern
California , B.S.
Santa Clara University , J.D.
New York University, LL.M.

ADMISSIONS

California
New York
Texas

Ohio, Washington and Michigan.

A substantial portion of Russ's practice involves representing public finance clients before the Internal Revenue Service. He coordinates the Firm's tax-exempt bond audit practice and has extensive experience handling IRS examinations involving arbitrage, healthcare financings and other complex tax issues. He has successfully guided clients through numerous significant tax-exempt bond audits and compliance matters.

Russ is a member of the State Bar of California, the New York State Bar and the State Bar of Texas. He is an active member of the National Association of Bond Lawyers and the American Bar Association and is a frequent speaker at NABL Bond Attorney Workshops and Tax Seminars.