

Russell Miller

Partner

Russ focuses on the federal income tax law of public finance, principally matters relating to nonprofit finance, healthcare finance, working capital financings and pooled financings. Russ has extensive experience with all federal income tax aspects of municipal finance transactions, including refundings and arbitrage and rebate matters.

With more than 30 years of experience, Russ is one of the most experienced public finance tax lawyers in California. Russ has represented virtually every type of entity permitted to borrow funds on a tax-exempt basis, ranging from governmental entities and non-profit organizations to for-profit developers of low-income housing and small manufacturers. Russ has assisted public finance clients involved in Internal Revenue Service audits, and has provided assistance to various types of organizations in seeking or retaining non-profit or governmental tax-exempt status.



CONTACT

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PRACTICES

Borrower's Counsel
Private Placements
Tax

INDUSTRIES

Cultural Institutions
Education
Health Care
Higher Education
Housing
Power and Renewable Energy
Public Buildings
Solid Waste
Transportation
Water

EDUCATION

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

ADMISSIONS

California
New York
US District Court, Northern
District of California
9th Circuit Court of Appeals

SPEAKING ENGAGEMENT

- **Birthing the Bond Opinion – Underlying Tax Due Diligence and Documentation Issues**
National Association of Bond Lawyers, Bond Attorneys Workshop
- **Tax Due Diligence and Documentation**
National Association of Bond Lawyers, Bond Attorneys Workshop

PUBLICATION

- Nonprofit Joint Ventures
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