



Brandon D. Hadley

Partner

Transactional Tax Planning

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Brandon Hadley advises financial institutions, large middle market lenders and funds in all types of debt transactions, including commercial finance, securitization and structured finance, and cross-border debt investments. With a national practice spanning more than 20 years, Brandon assists his clients in managing tax risks and reducing tax costs.

Cutting-edge legal advice for debt transactions

Recognized as a leader in structured finance, Brandon has substantial experience in complying with the Foreign Account Tax Compliance Act and related withholding tax issues, structuring cross-border investments into the United States, and negotiating tax-related issues with syndicated loans, warehouse lines and credit agreements. This includes tax indemnification, withholding tax, registered form requirements, controlled foreign corporation and section 956-related issues with guarantees and collateral, and applicable high-yield debt obligation issues.

Brandon counsels US and offshore issuers and underwriters in public offerings and private placements of securities. He has provided tax advice for private equity investments in US real estate, performing and nonperforming US loans and other debt instruments, mortgages and mortgage servicing rights (MSRs), and consumer receivables.

Brandon was a member of the Solar Access to Public Capital working group formed to increase access to securitization for solar projects with tax equity investors. He focuses on clean vehicle and investment tax credits, as well as financing for renewable energy projects and developers, including property-assessed clean energy or PACE financing.

Brandon is an advisor to many tax-exempt organizations with respect to US federal tax matters, and served on the board of the Amara Legal Center for seven years.

Recognitions

Recognized or listed in the following:

- *The Legal 500 United States*

Practices

- International
- Private Credit
- Private Equity and Real Estate Fund Formation
- Real Estate Finance and Lending
- Structured Finance and Securitization
- Transactional Tax Planning

Industries

- Energy
- Finance and Financial Markets

Education

- LLM, Georgetown University Law Center, *with distinction*
- JD, American University Washington College of Law
- BA, School of International Service, American University, *cum laude*

Bar Admissions

- Maryland
- District of Columbia

Court Admissions

- US Tax Court
- US Supreme Court

Community Involvements

- Bar Association of the District of Columbia, Tax Section
- Equipment Leasing and Finance Association

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- Recommended Attorney, 2017, 2019
- *Super Lawyers Rising Stars*
 - Washington, DC, 2015
- Katten Muchin Rosenman LLP Pro Bono Service Award
 - 2014

- Structured Finance Association, Legal Counsel and Tax Policy Committees

News

- *Tax Notes Federal* Shares Brandon Hadley's Insights on Commercial EV Credit (February 13, 2025)
- Katten Celebrated Pride Month With Featured Speaker Dr. Eric Cervini (July 15, 2022)
- Coronavirus (COVID-19) Resource Center (November 10, 2021)
- Brandon Hadley Quoted by *GlobalCapital* on How the ITC Stepdown Impacts Solar Securitizations (January 23, 2020)
- Katten Praised in The Legal 500 United States 2019 Guide (June 11, 2019)
- Brandon Hadley Quoted on FATCA Compliance (August 14, 2018)
- Katten Pro Bono Efforts Help Save Lives, Rebuild Communities in War Zones (July 9, 2018)
- Katten Distinguished by *The Legal 500 United States* 2017 (May 31, 2017)
- Katten Names 13 New Partners (July 8, 2016)
- Eleven Katten Attorneys Named to 2015 Washington, DC *Super Lawyers* List (April 16, 2015)
- Katten Recognizes Twelve Attorneys With Pro Bono Service Awards (July 25, 2014)

Publications

- *ESG Guidepost* | Issue 21 (January 2025)
- US Treasury and IRS Unveil Proposed Regulations for Commercial EV Tax Credit, Sparking Questions on Recapture Provisions (January 21, 2025)
- *ESG Guidepost* | Issue 15 (June 2024)
- US Treasury Releases Final Regulations for \$7,500 EV Tax Credit, Maintains Exclusions for Foreign Entities of Concern (May 3, 2024)

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- Electric Vehicle Tax Credits: An Update | *Pratt's Energy Law Report* (May 2024)
- *ESG Guidepost* | Issue 11 (February 2024)
- Updates on EV Tax Credits (February 26, 2024)
- *ESG Guidepost* | Issue 4 (July 2023)
- *ESG Guidepost* | Issue 2 (May 2023)
- Treasury and IRS Release Proposed Regulations on Consumer Electric Vehicle Tax Credits (April 10, 2023)
- Treasury Releases Guidance on Electric Vehicle Tax Credits (January 3, 2023)
- IRS Issues Guidance on "Qualified Manufacturer" Requirements for New Electric Vehicle Tax Credits (December 20, 2022)
- Tax Implications of Debt Restructuring and Workouts During Difficult Times (April 27, 2020)
- New IRS Guidance on Forbearances and Modifications of Mortgage Loans as a Result of COVID-19 (April 14, 2020)
- The CARES Act Stimulus Bill: Tax Changes to Improve Liquidity for Businesses, Assist Employers and Stimulate the Economy (April 6, 2020)
- New Proposed Rules Limit the Negative Tax Consequences of Section 956 "Deemed Dividends" (November 5, 2018)
- Are You Ready for the New Partnership Audit Regime? (July 12, 2018)
- New Partnership Audit Regime Set to Take Effect in 2018, Proactive Planning Recommended (August 7, 2017)
- IRS Issues New FATCA Regulations (February 21, 2014)
- What Every Lawyer Needs to Know About Immigration Law (2014)
- Treasury Issues Proposed Regulations Treating CDS as NPCs (September 29, 2011)

Presentations and Events

- Flying Private: Owning, Operating and Financing Corporate Aircraft (March 25, 2021) | *Speaker*
- Debt Restructuring and Repurchase: Tax Implications for Borrowers and Lenders (July 23, 2020) | *Panelist*

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- PACE Financing: Consumer Financial Protections and Tax Considerations (May 17, 2017) | *Presenter*
- ABS Vegas 2016 (February 28–March 2, 2016) | *Moderator | Solar ABS 101*
- 3rd Annual Sunshine Backed Bonds (April 30–May 1, 2015) | *Panelist | A Securitization Market Primer | Panelist, Anatomy of a Commercial PPA Securitization: Dissecting the Deal*