



## CHRISTOPHER M. HURST

PARTNER

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### PROFILE

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Mr. Hurst provides income tax minimization strategies for a broad range of business transactions, including formation and restructuring of C corporations, partnerships, S corporations, and limited liability companies, acquisitions and dispositions. He is known for his deep knowledge of all facets of partnership taxation and has worked with and across the table from national law firms located throughout the United States to structure complex partnership agreements for his clients.

Mr. Hurst advises tax advantaged opportunity zone funds in their creation, operation, and regulatory compliance. He also negotiates and structures mergers and acquisitions and is adept at structuring, negotiating, and closing rounds of private debt and equity transactions, as well as advising clients on federal and state tax issues in transactional matters. His practice further includes tax due diligence matters and negotiating and drafting relevant tax provisions and tax sharing agreements. Mr. Hurst frequently advises start-ups and early stage companies on matters of governance, joint ventures and strategic partnerships, licensing issues, and executive compensation. His clients include large and mid-size businesses operating in numerous industries, including healthcare, energy, and manufacturing, as well as out-of-state entities engaged in transactions within Kansas.

Mr. Hurst represents individuals, partnerships, corporations, non-profit organizations and other business entities in all stages of tax disputes before the Internal Revenue Service and state and local tax departments, from audit through administrative appeal and post-appeals mediation, and at every judicial level. He frequently provides counsel to businesses engaged in interstate commerce, including e-commerce, regarding their multistate income and sales tax obligations. In addition, he serves as the firm's international tax chair, supplying guidance on the application of United States tax law to United States companies engaged in foreign transactions.

Mr. Hurst was recognized by *Best Lawyers*® as the 2011, 2017, 2020, and 2024 Wichita Tax "Lawyer of the Year." He is a fellow of the American College of Tax Counsel, which limits its membership to just 700 tax attorneys across the United States. Mr. Hurst has been selected by his peers for inclusion in *The Best Lawyers in America*® and the *Missouri & Kansas Super Lawyers*® list.

### Education

# FOULSTON

## ATTORNEYS AT LAW

- University of Florida (LL.M., Taxation, *magna cum laude*, 1982)
- University of Florida (J.D., *cum laude*, 1981)  
Appellate Advocacy Board of Editors
- University of Notre Dame (B.A., *magna cum laude*, 1978)

### Admissions

- U.S. Tax Court
- Kansas

### PRACTICE AREAS

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- Taxation
- Startup/Entrepreneurship
- Mergers & Acquisitions
- Private Equity & Venture Capital
- Renewable Energy, Electric Storage & Transmission
- Energy

### INDUSTRIES

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- Energy & Natural Resources

### COMMUNITY INVOLVEMENT

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- Ronald McDonald House Charities of Wichita, Inc., Past Member of the Board of Directors
- Goodwill Industries of Kansas, Past Member of the Board of Directors
- Fundamental Learning Center, Past Member of the Board of Directors
- Heartspring, Inc., Past Member of the Board of Directors

### RELEVANT EXPERIENCE

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- Structured and implemented tax-efficient activities of U.S. businesses in Mexico, Japan, Canada, U.K, France, and Virgin Islands
- Negotiated and planned structure to minimize U.S. tax in joint venture between Canadian and U.S. corporation using a Nova Scotia unlimited liability company
- Responsible for providing advice and opinion to major aircraft manufacturer in connection with the application of Kansas sales tax exemptions to taxable sales, and tax-free Section 1031 forward and reverse exchanges of corporate jets
- Provided opinion on tax-free restructuring of national construction concern

# FOULSTON

## ATTORNEYS AT LAW

- Advised various businesses on entity structuring and tax disclosures for offering memoranda and filings in connection with public and private securities offerings
- Opined upon taxability of contingent-consideration sale of interests in internet start-up company
- Provided tax advice in connection with the acquisition and subsequent disposition of U.K. multinational electronics company by publicly traded U.S. company
- Represented management in leveraged buy-out of concrete accessories company
- Advised public client on application of contingent debt regulations
- Negotiated and closed numerous tax-free forward and reverse triangular mergers involving public and privately held banks, hospitals, oil and gas companies and restaurants
- Tax counsel to medical practice with respect to income and partnership tax issues arising in connection with the sale and leaseback of specialty hospital to an UPREIT.
- Advised on tax and accounting issues with respect to synthetic lease financing of transactions to be marketed by financing subsidiary of publicly-held client
- Provided tax assistance in formation of off-shore biotech startup company
- Assisted public company receive \$500 million in state economic incentives
- Represented six Fortune 50 companies in connection with Kansas corporate income and sales tax disputes
- Partner in charge of legal team that eliminated over \$15 million in proposed tax, penalty and interest associated with constructive sale and dividend issues for medical practice

## PROFESSIONAL MEMBERSHIPS, AFFILIATIONS, AND HONORS

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- American College of Tax Counsel Fellow
- Recognized by Best Lawyers® as the 2011, 2017, 2020, and 2024 Wichita Tax Law “Lawyer of the Year”
- Selected by peers for inclusion in *The Best Lawyers in America*® in the area of Tax Law, 2005-2024
- Selected for inclusion in Missouri & Kansas Super Lawyers® List, 2005-2023 (a Thomson Reuters business)
- Identified by Chambers USA as a leading lawyer in the United States in the area of Tax, 2014-2024
- American Bar Association
- Kansas Bar Association Tax Section, Executive Committee, Past President
- Wichita Bar Association

## PRESENTATIONS

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### 2018

- Opportunity Zones (Greater Wichita Partnership)

### 2010

- How Recent Tax Law Changes Affect Your Business and Employees (Foulston Siefkin CFO Forum)

## ISSUE ALERTS

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### 2020

- Coronavirus: Key Tax and Business Provisions

### 2018

- Don't Wait for IRS Guidance to Invest in Opportunity Zone Fund