

Shawna R. Tunnell

Partner

Washington, D.C.

Biography

Shawna Tunnell helps clients from many industries handle their toughest tax challenges, with an emphasis on joint ventures, private investment funds (representing both sponsors and investors), and real estate investment trusts (REITs). Her clients span the real estate, media and entertainment, technology and telecom, and energy sectors.

Shawna aims to achieve – incisively and efficiently – the best result for her clients when advising on tax matters. She helps clients in forming, operating, and investing in joint ventures, partnerships, and limited liability companies (including private equity and real estate investment funds). She also assists with REITs (both privately owned and publicly traded), taxable and nontaxable acquisitions and dispositions, public offerings of equity and debt securities, private financing arrangements, and income tax credits (including the historic rehabilitation tax credit). Shawna also negotiates with the Internal Revenue Service (IRS) to obtain private letter rulings and other guidance to ensure federal tax compliance for her clients. She also enjoys helping nonprofits with exemption, reporting, and investment matters.

Representative experience

Represented 21st Century Fox in expansion of media



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Practices

Joint Ventures

Investment Funds

Private Equity

Tax

Business Structures

REITs

Industries

Real Estate

TMT

Areas of focus

partnership with National Geographic Society.

Represented 21st Century Fox in Hulu online media partnership with ABC/Disney and NBCUniversal.

Represented top-20 largest private equity real estate firm in forming several US\$500m investment funds.

Representing two of the world's largest publicly traded lodging REITs.

Representing numerous institutional investors with respect to private investment fund investments.

Latest thinking and events

■ Webinar

- The Nuts and Bolts of REITs

■ Hogan Lovells Publications

- How are REITs impacted by the Jobs Act? *Hogan Lovells*

■ Published Works

- Real Estate Investment Trusts *Thomson Reuters Checkpoint Catalyst*

■ Hogan Lovells Publications

- Follow the PATH (Act): REITs and Their Foreign Investors Have a Spring in Their Step *Corporate Alert*

■ Hogan Lovells Publications

- Spin-off Scrutiny and End to Certain REIT Spin-offs *Tax Alert*

Private Equity and Venture Capital

Real Estate Funds

Sovereign Investors

Fund Structuring and Establishment

Institutional Investors

Real Estate Private Equity

Emerging Companies and Venture Capital

Content

Business Restructuring and Tax

Capital Markets and Tax

Investment Funds and Tax

Real Estate Tax and REITs

Company Formation

Hotels and Leisure

Education and admissions

Education

J.D., New York University School of Law

LL.M. Taxation, New York University School of Law

B.A., University of Kansas

Memberships

Member, National Association of Real Estate Investment Trusts

Member, Tax Section, American Bar Association

Member, Tax Section, New York
State Bar Association

Bar admissions and qualifications

District of Columbia

New York

Connecticut
