

Scott R. Lilienthal

Partner

Washington, D.C.

Biography

For over 25 years, clients have turned to Scott Lilienthal for counsel on all areas of tax law – with a particular emphasis on public finance. He partners with clients when it comes to tax advice on financings for state and local governments, special purpose authorities, and districts.

Scott also helps corporations and partnerships in connection with debt financings, including structured finance transactions, such as securitizations and mortgage-backed securities issues. Scott also represents clients before the U.S. Internal Revenue Service (IRS) in connection with audits and requests for advance rulings.

Scott served on the board of directors of the National Association of Bond Lawyers (NABL) for nine years, and was president of the organization 2012-2013. He has served as chair and vice-chair of NABL's Washington Seminar, as well as chair of NABL's Education Committee and Tax Law Committee. He is also an active member of the American Bar Association Tax-Exempt Financing Subcommittee.

Prior to joining the firm, Scott served for three years as a legal advisor with the Office of Assistant Chief Counsel (Financial Institutions and Products) for the IRS, where he was a principal author of the U.S. Treasury



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Practices

Tax

Capital Markets

Industries

Financial Institutions

Energy and Natural Resources

Education

Areas of focus

Capital Markets and Tax

Tax Exempt

Raising Debt Capital

regulations on arbitrage and rebate requirements applicable to tax-exempt bonds.

Scott has a B.A. in International Affairs from the University of Colorado. He received his J.D. with honors in 1987 from the University of Maryland, where he was an editor of the *Maryland Law Review* and a member of the Order of the Coif. He is a frequent panelist at national tax and public finance seminars.

Representative experience

Served as tax counsel to the Metropolitan Washington Airports Authority in connection with the issuance of over US\$1.3bn in airport revenue bonds.

Served as tax counsel to the city and county of Denver, Colorado, in connection with the issuance of over US\$2bn in airport revenue bonds.

Provided tax advice to a multinational technology company in a series of note offerings totaling US\$39bn.

Awards and rankings

- Tax: Domestic Tax, *Legal 500 US*, 2014-2015
- Tax: U.S. Taxes: Non-Contentious, *Legal 500 US*, 2016-2017
- Frederick O. Kiel Distinguished Service Award, *National Association of Bond Lawyers (NABL)*, 2016

Latest thinking and events

- Hogan Lovells Publications
 - Upstream guarantees and security by foreign subsidiaries of a U.S. corporate borrower may now be available without adverse U.S. federal income tax consequences to the U.S. parent *Lev Fin Spin*
- Published Works
 - Equity capital markets in the USA *Lexology*
- Awards and Rankings

Derivatives and Structured Products

Securitization and Structured Finance

Power: Renewable Power

Education and admissions

Education

J.D., University of Maryland, Francis King Carey School of Law, with honors, Order of the Coif, 1987

B.A., University of Colorado, 1983

Memberships

Director, National Association of Bond Lawyers

Member, Tax Exempt Financing Subcommittee, Tax Section, American Bar Association

Bar admissions and qualifications

District of Columbia

Maryland

Court admissions

U.S. Tax Court

- Hogan Lovells advises client on a transaction that received a Bond Buyers National Deal of the Year Award
- Hogan Lovells Publications
 - New IRS proposed regulations under Section 956 substantially reduce "deemed dividend" concerns with respect to pledges and guarantees by CFCs
Finance Alert
- Blog Post
 - IRS issues favorable guidance on tax credits for wind and other renewable electric generation developers
- Hogan Lovells Publications
 - IRS issues favorable guidance on tax credits for wind and other renewable electric generation developers *Hogan Lovells Alert*