

Thomas W. Ford, Jr.



Partner

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Tom's practice includes experience in the federal income taxation of business transactions and business entities, including formations, mergers and securities offerings of partnerships (publicly traded "master limited partnerships" and private) and joint ventures and dispositions of interests therein; mergers, acquisitions and spin-offs of corporations; royalty trusts; real estate investment trusts; financially troubled entities, including financial institutions; and experience in structuring transactions based on Section 29 of the Internal Revenue Code, which provides a credit against regular federal income taxation with respect to the sales of qualified fuel to an unrelated party.

REPRESENTATIVE EXPERIENCE

- Acquirer in tax-free acquisition of \$7 billion publicly owned energy services company
- Multiple issuer and underwriter representations in master limited partnership initial public offering and follow-on public offerings and multiple master limited partnership acquisitions and dispositions
- Multiple special and conflicts committee engagements involving master limited partnership acquisitions, dispositions and recapitalizations
- Canadian seller in auction and sale of U.S. assets to U.S. master limited partnership
- U.S. seller of \$3 billion, 50% interest in U.S. energy logistics corporation to Canadian purchaser
- Construction and design services acquirer in taxable acquisition of target company
- Chapter 7 Bankruptcy trustee of Bank of New England Holding Company

PUBLICATIONS

- IRS Releases Form 8942 for Qualified Therapeutic Discovery Projects (June 22, 2010)
- IRS Provides Guidance on Application Process for Qualified Therapeutic Discovery Project Investment Tax Credits or Cash Grants (June 2, 2010)
- Carried Interest Tax Provisions of the American Jobs and Closing Tax Loopholes Act of 2010 (May 28, 2010)
- Investment Tax Credit or Cash Grant in Lieu of Investment Tax Credit for Qualifying Therapeutic Discovery Projects (April 20, 2010)
- "President Obama's Proposal Regarding U.S. Federal Income Tax Deferral and Enforcement against Tax Havens" (May 5, 2009)
- "Tax Provisions Contained in the President's Budget for FY2010" (February 27, 2009)
- "Review of Tax Provisions in the Economic Stimulus Package" (February 26, 2009)

INDUSTRIES

Construction
Credit Financing
Energy
Finance
Hospitality and Hotels
Investment Funds
Liquefied Natural Gas (LNG)
Natural Gas
Oil and Gas
Private Equity
Venture Capital

PRACTICES

Business Tax
Master Limited Partnerships (MLPs)
Tax
Transactional Tax

EDUCATION

JD, 1981, University of Houston Law Center, Order of the Barons
BBA, 1978, Accounting, The University of Texas at Austin

ADMISSIONS

Texas 1981

Thomas W. Ford, Jr.

- "Receipt of a Partnership Interest for Services: A Controversy That Will Not Die" *Taxes - The Tax Magazine 40th Annual Federal Tax Conference* (October 1987)

PROFESSIONAL RECOGNITION

- Profiled as one of the leading Tax lawyers in Texas, *Chambers USA: America's Leading Lawyers for Business* (2006-2012)
- *The Best Lawyers in America*, Tax Law (2006-2012)
- Profiled as one of "Texas' Top Rated Lawyers" by *ALM* in Taxation (2012)
- Texas Super Lawyer in Tax, *Texas Monthly* (2005-2011)
- *Who's Who Legal: Texas*, Corporate Tax (2007-2008)

BRIEFINGS, SEMINARS & SPEECHES

- "Key Changes to Partnership Tax Law/Shelters in 2004," Tax Executives Institute (March 4, 2005)
- "Allocation of Partnership Liabilities Under Section 752," Tax Executives Institute (March 12, 1997)
- "The Regulations Proposed Under Section 597 - A Bank Holding Company Perspective," Houston Tax Roundtable (October 5, 1994)
- "Federal Income Taxation of Real Estate Investment Trusts," National Institute on Real Estate Taxation (October 22, 1986)

AFFILIATIONS

- Houston Bar Association
- Taxation Subcommittee of the Greater Houston Partnership's Government Relations Committee
- State Bar of Texas
- American Bar Association, Member, Tax Section
- National Association of Real Estate Investment Trusts, Member of Government Liaison Committee

PRESS RELEASES

- 54 Andrews Kurth Lawyers Named Best Lawyers in America 2012 (September 22, 2011)
- 35 Andrews Kurth Lawyers Named in Texas Super Lawyers 2011 (September 12, 2011)
- Andrews Kurth Announces 2011-2012 Policy Committee Election (August 2, 2011)
- Andrews Kurth Recognized Twice for Deal of the Year in M&A Atlas Awards (March 22, 2011)
- Andrews Kurth Represents Underwriters in Kinder Morgan IPO (February 11, 2011)
- 33 Andrews Kurth Lawyers Named in Texas Super Lawyers 2010 (September 10, 2010)
- 49 Andrews Kurth Lawyers Named Best Lawyers in America 2011 (August 16, 2010)
- Andrews Kurth Announces 2010-2011 Policy Committee Election (August 10, 2010)
- 35 Andrews Kurth Lawyers Named in Texas Super Lawyers 2009 (September 16, 2009)
- Andrews Kurth Announces 2009-2010 Policy Committee Election (August 31, 2009)
- 46 Andrews Kurth Lawyers Named Best Lawyers in America 2010 (August 10, 2009)
- Thirty-Five Andrews Kurth Partners Named in Texas Super Lawyers 2008 (October 3, 2008)
- Andrews Kurth Announces 2008-2009 Policy Committee Election (August 28, 2008)
- Andrews Kurth Announces 2007-2008 Policy Committee Election (August 16, 2007)
- Andrews Kurth Receives High Rankings in Chambers USA Guide (June 25, 2007)