



Sarah Ritchey Haradon

Of Counsel

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Sarah advises clients on a broad range of corporate, partnership, and individual income tax matters, including joint ventures, mergers and acquisitions, restructurings, and IRS audits, appeals, and litigation.

PRACTICES

Tax and Benefits
Income Tax
Multifamily and Affordable Housing
Development
Fund Formation
Tax Controversy
Master Limited Partnerships (MLPs)

EDUCATION

Georgetown University Law Center,
LL.M., Taxation, 2010

Dean's List With Distinction

Northwestern University School of Law,
J.D., 2006
cum laude

Georgetown University, B.A., 2002
Economics and Government
magna cum laude

BAR ADMISSIONS

Colorado
District of Columbia

COURT ADMISSIONS

U.S. Tax Court

Her practice primarily involves representing companies and individuals in complex transactions as well as against the Internal Revenue Service. She helps companies and individuals achieve optimal tax efficiency in their business operations through formations, sales and restructurings. She also has experience with every aspect of the IRS administrative process, including representing clients in front of the United States Tax Court.

Prior to joining Holland & Hart, Sarah worked for Miller & Chevalier Chartered in Washington, D.C. She also clerked for the United States Tax Court and practiced in the area of corporate finance, developing a broad range of experience in debt and equity transactions.

While at Georgetown University Law Center, she served as a legal fellow with the Council on State Taxation, where she worked on amicus briefs in support of taxation issues relevant to organization members, namely large multinational corporations.

PUBLICATIONS

"Second Set of Opportunity Zone Proposed Regulations Contain Plethora of Guidance," *Holland & Hart News Update*, Co-Author, 04/25/2019

"Recent Developments & Observations: To Aggregate or Disaggregate – That is the (199A) Question," *Journal of Passthrough Entities*, Co-Author, January-February 2019

"Proposed Regulations Provide Some Clarity for Opportunity Zone Tax Incentive," *Holland & Hart News Update*, Co-Author, 10/26/2018

"Recent Developments & Observations: Qualified Opportunity Zones – A Boon with Uncertainty," *Journal of Passthrough Entities*, Co-Author, September-October, 2018

"New Opportunity Zones Provide Tax Investment Advantages," *Holland & Hart News Update*, Co-Author, 07/11/2018

"Recent Developments & Observations: New Loss Limitation and Taxation of Foreign-Held Partnerships Raise Many Questions," *Journal of Passthrough Entities*, Co-Author, May-June 2018

"Recent Developments & Observations: The New Partnership Audit Rules are Even Scarier Than you Thought They Were," *Journal of Passthrough Entities*, Co-Author, January-February 2018

"Recent Developments & Observations: Final Qualifying Income Regulations Under Code Sec. 7704(d)(1)(E) Were Worth the Wait," *Journal of Passthrough Entities*, Co-Author, May-June, 2017

"Recent Developments & Observations: More Than Meets The Eye? Recent Guidance on Tax Credits and Second Class of Stock," *Journal of Passthrough Entities*, Co-Author, September–October 2016

"Recent Developments & Observations: Do Rules of General Application Control in ESG Capital Partners and LTR 201605004," *Journal of Passthrough Entities*, Co-Author, May-June 2016

"The Schizophrenic World of Code Sec. 1234A," *Journal of Taxation and Financial Products, Wolters Kluwer, Volume 12, Issue 3, 2015*

SPEAKING ENGAGEMENTS

"Opportunity Zones 101," *Opportunity Zone Summit of Northern Nevada*, March 19, 2019

"New IRC Section 199A and Qualified Business Income," *Southern Federal Tax Institute*, October 22, 2018

"Code Section 199A," *Fall Meeting, ABA Tax Section*, Atlanta, GA, October 5, 2018

"S Corporation Recent Developments," *Federal Bar Association Tax Law Conference*, March 9, 2018

"Advantages of the Partnership Form," *ABA Tax Section Joint Fall Meeting*, September 15, 2017

"New Partnership Audit Procedures - Is It Possible to be Half Pregnant?," *67th Annual Tax Institute*, July 24, 2017

"S Corporation Recent Developments," *Federal Bar Tax Law Conference*, March 3, 2017

"Section 708 Technical Terminations," *Midyear Meeting, ABA Tax Section*, January 20, 2017

"New Partnership Audit Provisions – Drafting Considerations," *May Meeting, ABA Tax Section*, May 6, 2016

"Partnership Tax Update," *Holland & Hart 2015 Tax Conference*, December 9, 2015

RECOGNITION

- Colorado Super Lawyers® Rising Stars, Tax, 2018
- American Bar Association, Section of Taxation Nolan Fellowship,

2019-2020

PROFESSIONAL AND CIVIC AFFILIATIONS

- American Bar Association, Member
- District of Columbia Bar Association, Member
- Colorado Bar Association, Member
- Rocky Mountain Children's Law Center, Board Member
- Future Tax Leaders, Member
- Colorado Business Committee for the Arts, Leadership Arts Alumni