



## Steven Tyler

Senior Counsel

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**Steve represents clients in connection with portfolio acquisition (including UPREIT transactions) and joint venture transactions involving assets worth between hundreds of millions to over a billion dollars.**

Steve's extensive transactional experience includes complex joint ventures (including structuring, restructuring, and liquidation of joint venture relationships), UPREIT transactions, real estate portfolio acquisition and disposition transactions, and finance transactions. Steve works with public and private companies (including public and non-traded real estate investment trusts) and individuals. Steve advises clients on both the Federal tax issues associated with proposed transactions and the governance issues associated with joint ventures and other strategic alliances. As a member of transactional teams, he assists clients to structure and perform due diligence with respect to target acquisitions and dispositions of real estate.

### PRACTICES

Tax  
Federal Income Taxation

### EDUCATION

University of Utah, J.D., 1980  
University of Utah, B.A., 1977

### BAR ADMISSIONS

Utah

### EXPERIENCE

#### Real Estate

- Acquisition
- Ownership
- Operation
- Financing

### SPEAKING ENGAGEMENTS

"Federal Tax Issues Associated with Over-Leveraged Assets and Partnerships with Over-Leveraged Assets," *Holland & Hart Annual Tax Conference*, Salt Lake City, UT, November 2011

"Corporations, Partnerships and LLCs - Recent Tax Developments," *Holland & Hart Annual Tax Conference*, Salt Lake City, UT, November 2011

"Economic Substance Doctrine," *1st Annual Tax Conference and Legal Lunch*, Salt Lake City, UT, May 2010

"Carried Interest," *1st Annual Tax Conference and Legal Lunch*, Salt Lake City, UT, May 2010

"Uncertain Tax Positions and Other Recent Developments," *1st Annual*

*Tax Conference and Legal Lunch, Salt Lake City, UT, May 2010*

## **RECOGNITION**

- *Chambers USA*, Real Estate, 2018-2019
- *The Best Lawyers in America*<sup>®</sup>, Real Estate Law, 2008-2023
- *Utah Business Magazine*, Utah Legal Elite, 2008-2014; Tax, 2017; Real Estate, 2016-2019
- Mountain States Super Lawyers<sup>®</sup>, Real Estate, 2007-2020

## **PROFESSIONAL AND CIVIC AFFILIATIONS**

- American Bar Association, Member
- Utah State Bar, Member