



Andrew Botts

PARTNER

Dallas

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Andrew Botts advises clients on complex domestic and cross-border business transactions. He advises on joint ventures, real estate, mergers, acquisitions, buyouts, debt and equity restructurings, private equity, private investment fund formation, and venture capital, with emphasis on the tax, finance, and structuring aspects.

Andrew focuses his tax practice on U.S. domestic and cross-border tax issues involving real estate joint ventures, real estate investment funds, syndicated tenant in common and Delaware statutory trust offerings, and REIT taxation, M&A, corporate and partnership taxation, and private investment funds. He also advises on general tax planning for preservation and utilization of tax attributes.

Andrew's practice includes the representation of a wide variety of U.S. and international investors, sponsors, real estate investment trusts (REITs), private equity funds, developers, managers, banks, and major corporations.

All Practice Areas

- Joint Ventures
- Mergers & Acquisitions
- Private Equity
- Corporate
- Real Estate
- Investment Funds
- Securities
- Taxation

Awards & Honors

- *Best Lawyers: Ones to Watch® in America* – Tax Law (2024-25)
- Texas Rising Star – Mergers and Acquisitions, Super Lawyers (2022)

Education

- Southern Methodist University Dedman School of Law (LL.M., Taxation, *cum laude*)
- Saint Thomas University School of Law (J.D.)
- Louisiana State University (B.G.S.)

Admissions

- Texas



Memberships

- Member, State Bar of Texas
- Member, Business Law Section
- Member, Bankruptcy Law Section
- Member, Real Estate, Probate & Trust Section
- Member, Tax Section
- Member, American Bar Association
- Member, Partnerships & LLCs Committee
- Member, Private Equity and Venture Capital Committee
- Member, International Investment in Real Estate Committee
- Member, Mergers and Acquisitions Committee
- Member, Real Estate Investment Trusts Committee
- Member, Tax-Exempt Financing Committee
- Member, Commercial Finance Committee
- Member, Corporate Tax Committee
- Member, Committee on Foreign Activities of U.S. Taxpayers
- Member, Transfer Pricing Committee
- Member, U.S. Activities of Foreigners and Tax Treaties Committee
- Member, Dallas Bar Association
- Member, Tax Section
- Member, Securities Section
- Member, Mergers & Acquisitions Section
- Member, Real Property Section
- Member, Headnotes Publications Committee
- Member, Association for Corporate Growth
- Member, American Investment Council
- Member, NAIOP
- Member, The Real Estate Council
- Fundraising Volunteer, St. Jude Children's Research Hospital
- Fundraising Volunteer, American Cancer Society

Representative Matters

- Advised and spearheaded complex and challenging transactions which range in size from \$1 million to more than \$1 billion, among other things:
- Represented a private equity sponsor with its \$160 million tax deferred 1031 like-kind exchange and syndicated Tenant in Common (TIC) private offering involving multiple tiers and restructuring four entities.
- Represented a REIT with tax structuring and implementing its \$1 billion equity up-front joint venture program to acquire real estate throughout the U.S.
- Represented a REIT with its \$800 million equity up-front platform joint venture for the acquisition of Swiss and other European real estate.
- Represented a REIT with tax structuring and implementing its \$500 million equity up-front programmatic joint venture to acquire a portfolio of real estate in the U.S. and Europe.