

Ian E. Brown

Associate

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Ian helps multinational businesses and cross-border investors structure tax-efficient transactions, with a particular emphasis on mergers and acquisitions, capital markets transactions and cross-border tax planning.

Ian's practice focuses on U.S. federal income tax planning for clients operating across borders. Working within Dorsey & Whitney's Tax, Trusts and Estates group, Ian helps multinational companies and foreign investors think through the tax dimensions of how they structure their U.S. presence, move capital, and execute transactions.

Much of Ian's day-to-day work involves inbound and outbound international tax planning — helping clients understand the implications of tax treaties, the U.S. anti-inversion regime, the Foreign Investment in Real Property Tax Act (FIRPTA) rules, and passive foreign investment company (PFIC) regime before deals close or structures are locked in. He also assists with entity formations, debt and equity financings, and corporate reorganizations and restructurings where U.S. federal income tax consequences are central to the decision.

Ian also supports clients on mergers and acquisitions tax matters, working through the structuring questions that arise when buyers and sellers need to align on how a transaction is treated for U.S. tax purposes. His work touches a wide range of industries, including technology, energy and natural resources, cannabis, mining, private equity, and healthcare and life sciences.

Ian also has considerable experience regarding the planning, negotiation and implementation of renewable energy tax credit structures, including with respect to the tax equity financing, development and purchase and sale of renewable energy projects, such as wind, solar and carbon sequestration projects.

On the nonprofit side, Ian assists tax-exempt organizations with tax compliance and planning questions specific to their structures.

Education

- New York University School of Law (LL.M., Taxation, 2019)
- University of Houston Law Center (J.D., 2017)
 - *cum laude*
- Fudan University Law School (LL.M., Civil and Commercial Law, 2014)
- McGill University (B.A. & B.Sc., 2010)

Bar Admissions

- New York
- Texas
- Washington

Select Experience

- Kirkland Lake Ltd. – Served as U.S. tax counsel to Kirkland Lake Gold Ltd., a publicly-traded Canadian senior gold producer, in the US\$10 billion merger of equals with Agnico Eagle Mines Limited, a publicly traded Canadian senior gold mining company, with a post-combination market capitalization of US\$22.4 billion. Notable U.S. tax highlights of this transaction include: (i) a complex pre-arrangement reorganization undertaken by Kirkland Lake Gold; and (ii) despite complexities and a multi-step arrangement under applicable Canadian law, the combination being structured to be tax-deferred for U.S. tax purposes.
- G2 Goldfields Inc. – Served as U.S. tax counsel to G2 Goldfields Inc., a Canadian gold mining company, in its arrangement with G Mining Ventures Corp., a publicly-traded Canadian gold producer, pursuant to a Canadian statutory plan of arrangement. The arrangement included both a spin-out and share exchange. The share exchange component of the arrangement was completed on a tax-deferred basis, which implicated cross-border tax and structuring rules, as well as required special considerations with respect to the U.S. tax treatment of the multi-step transaction, including the preceding spin-out. The combined market capitalization of G2 Goldfields Inc. and G Mining Ventures Corp. is US\$13 billion.
- SECURE Waste Infrastructure Corp. – Served as U.S. tax counsel to SECURE Waste Infrastructure Corp., a publicly-traded Canadian waste management and energy infrastructure company, in a US\$4.63 billion take-private acquisition by GFL Environmental Inc., a publicly-traded U.S. environmental and waste management company. The transaction was completed on a tax-deferred basis, which implicated cross-border tax and structuring rules, as well as required special considerations with respect to the integrated tax treatment of the multi-step transaction.
- Verano Holdings, LLC – Served as U.S. tax counsel to Verano Holdings, LLC, a multi-state cannabis company, in its US\$2.8 billion reverse takeover of Majesta Minerals Inc., a reporting issuer in Alberta, Canada, and the listing of its shares on the Canadian Securities Exchange. In connection with the reverse takeover, Verano also closed a concurrent financing of U.S.\$100,000,000 and completed a business combination with certain entities.

Accolades

- Contributed more than 50 Diversity hours, 2022-2023
- Contributed more than 100 Challenge pro bono hours, 2020