



Nedom A. Haley

Senior Counsel

Atlanta | 404.221.6505 | nhaley@bakerdonelson.com

Nedom Haley concentrates his practice in the areas of tax law and municipal finance.

Mr. Haley has experience in tax controversy work, ERISA, estate planning, tax incentives for business expansion and general tax practice.

Representative Matters

- Represented REIT in acquiring \$36 million development financed by industrial development bonds.
- Represented private equity group in acquiring multifamily project and assumption of \$21 million in tax exempt obligations.
- Represented a private equity group in an acquisition of textile plant and assumption of \$55 million in industrial development bonds.
- Represented a manufacturer in \$10 million financing to expand manufacturing plant.
- Advised on the development and tax implications of a 220 acre industrial park, a project that included the acquisition of multiple properties, rezoning, arrangement of utility services, negotiation of a joint venture agreement and sale of property.
- Acted as bond counsel on behalf of a packaging company in the issuance of \$22.5 million in taxable industrial revenue bonds, resulting in approximately \$600,000 in aggregate savings in local taxes.
- Negotiated a \$1 million settlement on behalf of a non-profit community improvement association on a pro bono basis. The association was unable to pay the substantial unpaid taxes and penalties that accumulated when its executive director ceased filing payroll and other required forms with the Internal Revenue Service and other governmental agencies. The settlement enabled the association to remain in business.
- Represented a nonprofit organization in obtaining IRS recognition as a "church," an extremely valuable designation as churches are not required to file Form 990 annual reports. In addition, the formal recognition by the IRS made it possible for foundations and donor-advised funds to make contributions to the organizations.
- Represented a holding company in the \$30 million acquisition of an automobile dealership and associated real estate, including handling numerous federal and local tax issues.
- Represented a holding company in the \$3.6 million sale of a hospice business. Addressed numerous federal tax and regulatory issues associated with the transaction.

Professional Honors & Activities

- Listed in *The Best Lawyers in America*® for Tax Law since 2013
- Listed in *Chambers USA* as a leading Tax lawyer in Georgia since 2009
- Named to *Georgia Trend* Legal Elite in the area of Estates & Trusts, 2009
- Member – State Bar of Georgia
- Member – American Bar Association, Taxation Section
- Member – State Bar of Montana
- Member – Atlanta Bar Association, Taxation Section
- Member – District of Columbia Bar
- Member – Lawyers Club of Atlanta
- Member – National Association of Bond Lawyers
- Recipient – Atlanta Pro Bono Award, 2012

- Trial Attorney – Office of the Chief Counsel for the Internal Revenue Service, Washington, D.C., 1971 – 1974
- Lieutenant, U.S.N.R., 1967 – 1980



Publications

- "S.A.L.T. Select Developments: Georgia" (April 2024)
- "S.A.L.T. Select Developments: Georgia" (March 2024)
- "S.A.L.T. Select Developments: Georgia" (February 2024)
- "S.A.L.T. Select Developments: Georgia" (January 2024)
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- "S.A.L.T. Select Developments: Georgia" (December 2020)
- "S.A.L.T. Select Developments: Georgia" (November 2020)
- "S.A.L.T. Select Developments: Georgia" (October 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #10)" (September 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #9)" (August 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #8)" (July 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #7)" (June 2020)

- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #6)" (June 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #5)" (May 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #4)" (April 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #3)" (April 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia (Supplement #1)" (March 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Georgia" (March 2020)
- "S.A.L.T. Select Developments: Georgia" (March 2020)
- "S.A.L.T. Select Developments: Georgia" (February 2020)
- "Transferring Conservation Credits In Ga.," *Law360* (May 2011)



Speaking Engagements

- Co-presenter – "How to Get Along with the Internal Revenue Service," Pro Bono Partnership of Atlanta (January 2014)
- Co-presenter – "Tax Aspects of Qualified Conservation Contributions," Lorman Education Services (August 2012; July 2013)



Education

- Georgetown University Law Center, LL.M. in Taxation, 1973
- Emory University, J.D., 1970
- Georgia Institute of Technology, B.S.I.M., 1965



Admissions

- Georgia Bar, 1991
- District of Columbia, 1973
- Montana, 1997