



France Beard Johnson

Associate

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OVERVIEW

France focuses her practice on U.S. federal and international tax matters, including partnership and corporate tax issues, mergers and acquisitions, dispositions, reorganizations, fund formation, and other tax-efficient planning opportunities. France routinely assists institutional investors with economic and tax aspects of investments in private equity funds and hedge funds.

France also counsels clients regarding renewable energy incentives, such as production tax credits and investment tax credits created or expanded under the Inflation Reduction Act. France works closely with energy industry participants in connection with the development and financing of energy projects and the monetization of tax credits.

PROFESSIONAL BACKGROUND

During law school, France was a summer associate at another international law firm. She also completed judicial internships with the Supreme Court of Mississippi and the North Carolina Court of Appeals.

While at Wake Forest University School of Law, France served as the research editor for the Journal of Business and Intellectual Property Law, a member of the Wake Forest Moot Court Board, and the director of student outreach for the Wake Forest Pro Bono Project.

As an LL.M student at NYU School of Law, France focused her studies on corporate and partnership taxation, private equity and mergers and acquisitions.

PROFESSIONAL / CIVIC ACTIVITIES

- North Carolina Bar Association

SPEAKING ENGAGEMENTS

- Speaker, "First-Year Curriculum: In-Bound Real Estate Structures," K&L Gates CLE, 13 February 2024

EDUCATION

- LL.M., New York University School of Law, 2020 (*Taxation*)
- J.D., Wake Forest University School of Law, 2019 (*Research Editor, Journal of Business and Intellectual Property Law; Wake Forest Moot Court Board*)
- B.A., University of Mississippi, 2016 (*summa cum laude, Phi Beta Kappa*)

ADMISSIONS

- Bar of North Carolina

THOUGHT LEADERSHIP POWERED BY HUB

- April 2024, ESG and the Sustainable Economy Handbook
- 9 April 2024, The Department of Treasury Releases Direct Pay Guidance on Clean Energy Tax Credits
- 27 December 2023, US Treasury Department Releases Proposed Section 45V Hydrogen Tax Credit Regulations
- 7 December 2023, Highlights of Section 48 Investment Tax Credit Proposed Regulations
- 8 August 2022 , What Emerging Growth Companies and Investors Need to Know About the Corporate Transparency Act
- 28 October 2020, IRS Issues Section 1446(f) Final Regulations
- 16 September 2020, IRS Issues Section 1061 Proposed Regulations

OTHER PUBLICATIONS

- "Sweating the Small Stuff: How Private Equity Funds Can Pass the Benefits of Qualified Small Business Stock to Their US Taxable Investors," *The Investment Lawyer*, March 2024
- "Highlights of Section 48 Investment Tax Credit Proposed Regulations," *Pratt's Energy Law Report*, March 2024
- "Wage Mandates Complicate IRS Renewable Energy Tax Credit Program," *Bloomberg Tax*, 27 September 2023

NEWS & EVENTS

- 21 September 2022, K&L Gates Advises Yoshiharu Global Co. on Initial Public Offering
- 25 August 2022, K&L Gates Advises Reborn Coffee on Upsized \$7.2 Million Initial Public Offering

AREAS OF FOCUS

- Tax