

OLIVER S. THOMAS

ASSOCIATE

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PRACTICE AREAS

- Business
- State and Local Tax
- Taxation

EDUCATION

- Cleveland-Marshall College of Law (J.D., 2021)
- University of Dayton (B.S., 2014)

ADMISSIONS

- Ohio
- Texas

OVERVIEW

Oliver Thomas is an associate in the Taxation Practice Group, where he advises clients on federal tax planning, compliance, and controversy matters. His practice centers on complex investment structures, renewable energy credits, and historic real estate transactions. Oliver regularly supports deal execution and tax strategy, including structuring ownership entities, managing IRS audits, and navigating intercompany transactions and syndications.

With experience in renewable energy credit monetization under IRC §§ 45, 45Y, and 48E, Oliver provides legal insight into eligibility, compliance, and risk assessment. He collaborates closely with finance and legal teams to ensure alignment with federal tax law and supports litigation strategy in high-stakes environments.

Oliver is admitted to practice in Ohio and Texas. He earned his J.D. from Cleveland-Marshall College of Law and holds a B.S. in Operations and Supply Chain Management from the University of Dayton.

AWARDS & HONORS

- *Best Lawyers: Ones to Watch® in America* (2027)

EXPERIENCE

- Structured and advised on federal tax credit transactions involving renewable energy projects under IRC §§ 45, 45Y, and 48E, including eligibility analysis and monetization strategies.
- Managed IRS audit responses for complex investment partnerships, including IDR preparation, valuation dispute support, and controversy resolution.
- Drafted and negotiated corporate governance documents and tax compliance memoranda for multimillion-dollar historic real estate development projects.
- Advised on intercompany transactions, capitalizations, and restructurings, with a focus on downstream tax implications and syndication strategies.
- Provided legal and strategic guidance to company leadership on tax planning, deal execution, and risk mitigation in high-stakes transactions.
- Supported litigation and advisory work for closely held businesses,



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including entity formation, succession planning, and contract negotiation.