

KELLY HART

ATTORNEYS AT LAW

SEAN A. BRYAN Partner

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Fort Worth



BIOGRAPHY

Sean A. Bryan is a partner in the firm's Tax Law practice. Mr. Bryan's primary practice involves the formation, structuring and maintenance of entities used in business transactions (including partnerships, limited liability companies, and corporations), and the federal and state tax aspects of business transactions. Mr. Bryan has handled complex tax and transactional matters for over 25 years representing individuals, private business interests, and passive investors seeking limited liability. He also represents clients ranging from sole proprietors to large companies in business transactions, including the purchase and sale of real estate and other assets, the purchase and sale of investment interests for both taxable and tax-exempt investors and tax-deferred exchanges of assets.

Mr. Bryan serves on the Board of Directors of the Tarrant County College Foundation, where he chairs the Foundation's investment committee, and the board of the Fort Worth Chapter of the Juvenile Diabetes Research Foundation. He is a Life Fellow of the Texas Bar Foundation and of the Tarrant County Bar Foundation.

Outside his professional practice, Mr. Bryan has been an active member of Leadership Fort Worth and Leadership Colleyville, in which he helped develop an electronic board bank to identify board membership on local charitable organizations.

EXPERIENCE AND HIGHLIGHTS

Mr. Bryan's representation includes the formation of a series of investment entities to acquire and sell \$100,000,000 of properties in New York City and the formation and operation, including tax advice, of investment entities for a billion-dollar real estate investment fund. He also advised on the sale of the largest contiguous ranch in the United States.

He has advised on numerous tax-deferred exchanges of both real and personal property, and formed and restructured related ownership entities. Included in his many transactions was a sale of a 50% interest in a District of Columbia office building in a manner to permit the other owner to undertake a tax deferred exchange and the consolidation of multiple data centers in furtherance of a \$100,000,000 infusion of new equity, which included the new creation of real estate investment trusts. He has extensive experience in restructuring entities to facilitate the requirements of debt and equity financing.

He has counselled on investment funds, security investment partnerships, service companies, real estate holdings, family limited partnerships, and restructuring existing entities for purposes of securitized borrowing.

He has been involved in numerous mergers, divisions, and conversions of entities among structures and states.

AFFILIATIONS AND HONORS

AFFILIATIONS

- Texas Bar Foundation, Fellow
- Tarrant County Bar Foundation, Fellow
- Tarrant County Bar Association
- Leadership Fort Worth
- Leadership Colleyville
- Tarrant County College Foundation, Former Board of Directors
- Juvenile Diabetes Research Foundation, Fort Worth Chapter, Former Board of Directors
- Virginia Tax Review, Executive Editor

HONORS

- Top Attorney in Tax Law, *360 West* magazine, 2017-2020
- Top Attorney, *Fort Worth, Texas* magazine, 2018, 2019

EDUCATION

- University of Virginia School of Law, J.D., 1990
- Abilene Christian University, B.B.A., *summa cum laude*, 1987

ADMISSIONS

- State Bar of Texas, 1990

SPEECHES & PUBLICATIONS

- Author, "SBA Issues PPP Forgiveness Rules for Loans under Review," Web, May 26, 2020
- Author, "SBA Issues General PPP Forgiveness Rules," Web, May 25, 2020
- Author, "Application Posted for Payroll Protection Program Loan Forgiveness," Web, May 18, 2020
- Author, "Guidance on Certification for Payroll Protection Program Loans – Repayment Rather Than Penalties," Web, May 13, 2020
- Author, "Tightening the PPP Rules as the IRS Awakes," Web, April 29, 2020
- Author, "Is Your Payroll Protection Program Loan Really 'Necessary'?", Web, April 27, 2020
- Author, "[New Guidance for Investment in Qualified Opportunity Zones \(Part III\)](#)," *Fort Worth Business Press*, June 28, 2019
- Author, "[New Guidance for Investment in Qualified Opportunity Zones \(Part II\)](#)," *Fort Worth Business Press*, June 14, 2019
- Author, "[New Guidance for Investment in Qualified Opportunity Zones \(Part I\)](#)," *Fort Worth Business Press*, May 31, 2019
- Author, "[Investment in Qualified Opportunity Zones](#)," *Fort Worth Business Press*, Nov. 30, 2018

- Author, "An Empirical Study on Intercircuit Conflicts on Federal Income Tax Issues," VA. Tax. Rev. 125, 1989