



# Christian M. McBurney

PARTNER

Christian focuses on federal income business and investment taxation matters.



## Industries

[Venture Capital & Emerging Businesses](#)

## Practices

[Real Estate](#)

[Tax](#)

## Education

Brown University, BA, Phi Beta Kappa, magna cum laude, high honors

New York University School of Law, JD, Law Review

Georgetown University Law Center, LL.M., Taxation, high honors

## Offices

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Christian advises clients who seek to structure partnership transactions and draft tax provisions of partnership agreements. He also advises on all aspects of corporate transactions, including stock sales, asset sales, and tax-free mergers.

Recently, he has focused on Opportunity Zones, the tax reform act, structuring partnership profits interests, section 1031 exchanges, S corporations, FIRPTA, FATCA, and both inbound and outbound cross-border transactions.

Christian has extensive experience with real estate joint ventures, as well as US and international private equity funds and other investment funds.

## Publications, Presentations & Recognitions

In the area of federal income taxation, Christian is the author or co-author of numerous articles, including:

- “Tax Considerations in Structuring Private Equity Funds,” Stratford webinar, May and June 2013.
- “Tax Considerations in Structuring Private Equity Funds Based in Canada,” 23 Canadian Current Tax 50-55, February 2013 and 61-71, March 2013.
- “What a Non-U.S. Investor Needs to Know Before Investing Through a Tax Blocker Entity,” 116 Journal of Taxation 13-18, October 2010.
- “Canadian Private Equity Fund Investors and Choice of Entity for a U.S. Blocker,” 113 Journal of Taxation 214-19, October 2010.
- “Maximizing the Manufacturing Deduction for Media Businesses,” 106 Journal of Taxation 12-19, January 2007.
- “Public Companies Need to Identify Reportable Transactions to Avoid SEC Disclosures and IRS Penalties,” 100 Journal of Taxation 5-13, July 2005.

“Is an Attribute of an Intangible in a 1031 Exchange a Separate Asset or Inherent in an Existing Asset?” 98 Journal of Taxation 46-53, January 2003.

- “Conversion of Start-up Corporations to LLCs Could Provide Tax Benefits to Investors,” 97 Journal of Taxation 298-305, November 2002. “New IRS Ruling on Swap of Intangibles — FCC Radio and TV Station Licenses are Like-Kind Property,” 93 Journal of Taxation 290-96, November 2000.
- “The Consolidated Return Regs.’ Loss Disallowance Rule—When is it Vulnerable?” 90 Journal of Taxation 20–25, January 1999.

In the area of state taxation, Christian’s publications include:

- D.C. Enacts Surprises: Combined Reporting with Limited Use of NOLs, and Vendor Sales Tax” Journal of Multistate Taxation and Incentives, October 2011.
- “Can State Taxing Authorities Rely on Conformity Statutes to Adjust Income Under I.R.C. Section 482?” Tax Management Memorandum, March 1999.

## Professional Activities

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District of Columbia Bar Association, Tax Section:

- Chair, 2014-2015; Vice-Chair, 2013-2014
- Chair and Vice-Chair, Passthroughs and Real Estate Committee, 2004–2010
- Chair and Vice-Chair, State and Local Taxes Committee, 1997–2003
- Steering Committee, 2010–2016

Co-Editor-in-Chief, The Journal of Multistate Taxation, 1997-2017

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## Bar Admissions

[District of Columbia](#)  
[Maryland](#)