



## Michael P. Burns

HFM Partner Michael Burns is a part of HFM's Corporate & Securities and Real Estate Law practice groups.

In his real estate practice, Mr. Burns represents builders, developers, and investors in a variety of real estate transactions, including leasing, purchase and sale agreements, and development transactions.

His corporate law practice includes advising clients in structuring and negotiating complex merger, acquisition, disposition, joint venture, reorganization, and finance transactions.

Mr. Burns earned both a Master of Laws in Taxation (LL.M.) degree and a Juris Doctor from the University of San Diego School of Law. He previously earned a Bachelor of Science degree in Business Administration with an emphasis on finance from the University of the Pacific.

An active member of the legal community, Mr. Burns has also served on the Board of Directors of the Upland Chamber of Commerce.

### - Publications

California Tax Lawyer, Spring 2014 "Proposed Guidance Under Internal Revenue Code Section 717 Relating to Disguised Sales of Property"

### PRACTICE GROUPS

- ▶ Corporate & Securities
- ▶ Real Estate Law

### EDUCATION

- ▶ J.D., University of San Diego School of Law
- ▶ LL.M. University of San Diego School of Law
- ▶ B.S., University of the Pacific

### ▶ ADMITTED TO PRACTICE

- ▶ California

### AFFILIATIONS

- ▶ State Bar of California
- ▶ American Bar Association
- ▶ Orange County Bar Association