



Gregory F. Jenner

Partner

Washington, D.C. P: [202.398.1794](tel:202.398.1794)

Minneapolis, MN P: [612.373.8857](tel:612.373.8857)

✉ greg.jenner@stoel.com

Industries Serviced

Agribusiness
Energy & Infrastructure
Forest Products
Independent Power Producers
Mining
Renewable Energy

Service Areas

Energy & Regulatory
Energy Finance
Independent Power Producer Solutions
Project and Corporate Finance & Restructuring
Tax

Bar Admissions

District of Columbia
Minnesota
U.S. Tax Court
U.S. District Court for the District of Minnesota
U.S. Court of Federal Claims

Education

New York University School of Law, J.D., 1979, cum laude; Law Review Note and Comment Editor; Order of the Coif
Portland State University,

ABOUT GREG

Greg Jenner advises and represents clients on a wide range of tax transactions and issues. He heads the firm's Washington, D.C., office, is a partner in the tax practice group and is a past co-chair of the firm's energy team. Greg first came to Stoel Rives out of law school, returning to the firm in 2008 after three tours of duty in the government and significant private practice experience.

Government Experience

Greg has ten years of combined experience at Treasury and on Capitol Hill. This experience provides him with unique and invaluable insights into legislative, tax policy, and budget processes, which in turn translates into value for the firm's clients.

He was privileged to serve as both Acting Assistant Secretary of the U.S. Treasury for Tax Policy (2004) and Deputy Assistant Secretary for Tax Policy (2002-2004). As Acting Assistant Secretary, Greg directed the Treasury's Office of Tax Policy, which is responsible for providing the Administration with policy analysis, advice and recommendations relating to all aspects of domestic and international issues of federal taxation. He advised President Bush and Secretaries Snow and O'Neill on tax policy issues, including launching the Administration's review of fundamental tax reform. Greg also served at Treasury from 1989-1992, as the Special Assistant to the then Assistant Secretary for Tax Policy.

Before joining Treasury in 1989, Greg began his tenure in Washington as Tax Counsel for the U.S. Senate Committee on Finance (1985-1989), where he helped write the Tax Reform Act of 1986, among other pieces of tax legislation. Greg's experiences throughout the tax reform process will prove invaluable to clients in 2017 and beyond.

Languages

Basic French

Practice Focus

Greg has had broad experience in virtually all federal tax matters, with particular focus on planning and implementing complex tax-related transactions, partnerships and joint ventures. At Stoel Rives, Greg has increasingly focused on planning for renewable energy projects.

As the prospect for fundamental tax reform in 2017 increases, Greg will be focusing more of his efforts on the various proposals and their effects on various industries and sectors.

Greg speaks nationally on renewable energy tax planning, agriculture tax issues, and tax and budget policy.

EXPERIENCE

Tax Counseling and Planning

Greg advises clients on the interpretation and application of tax rules and implementation of tax strategies. In the renewable energy sector, Greg works closely with clients to ensure qualification under and compliance with requirements for various tax and other incentives.

He also works directly with the IRS, Treasury and Congress on legislative and regulatory matters of importance to firm clients.

Tax Equity Transactions

Greg acts as tax counsel for clients as part of “tax equity” transactions, which are complex partnership and lease transactions designed to allow clients to monetize various tax incentives available for renewable and other types of investments.

Tax Controversies and Audits

Greg has successfully represented taxpayers in federal and state tax controversies, in both audit and litigation. With respect to renewable energy, Greg represents clients in responding to audits of tax equity structures as well as to disputes regarding valuation of renewable assets.

HONORS & ACTIVITIES

- Fellow, American College of Tax Counsel
- AV Preeminent Peer Review Rated with [Martindale-Hubbell](#)[®]
- Member, American Bar Association (Taxation Section: former Vice Chair for Communications; Council Director; and former Chair of the Corporate Tax Shelter Task Force and Government Relations Committee)
- Adjunct Professor, Taxation, University of Minnesota Law School

INSIGHTS & PRESENTATIONS

Greg has been a frequent speaker on current and continuing legal education topics, including numerous appearances on CNN, C-Span, NBC Nightly News, CNBC and Fox News. Recent examples include:

- Speaker, "Washington Update," SEIA Finance & Tax Seminar, New York, NY, June 2017
- Speaker, "Fundamental Tax Reform Under the Trump Administration," Stoel Rives LLP seminar, Minneapolis, MN, May 2017
- Speaker, "Fundamental Tax Reform in 2017?," Oregon Business Association, Portland, OR, Feb. 2017
- Panelist, "Tax Policy & Simplification: Parameters for Tax Reform in the New Year," ABA Section of Taxation 2017 Midyear meeting, Orlando, FL, Jan. 2017
- Panelist, "Current Financing and Tax Developments," SEIA Finance and Tax Seminar, Washington, DC, Dec. 2016
- Panelist, "The New Treasury Agenda: What Direction Now?," Bloomberg BNA "After the Election: Tax Overhaul for 2017?" briefing, Washington, DC, Nov. 2016
- Moderator, "Alternative Financing Vehicles for Facilitating the Growth of Renewable Energy," Infocast Distributed Solar East, Washington, DC, May 2015
- Speaker, "What is Treasury Up To?" CohnReznick's 3rd Annual Solar Summit, Dana Point, CA, May 2014
- Leader, "Is Hydro 'Wall Street' Sexy? Today's New World of Financing Hydropower," National Hydropower Association Annual Conference, Washington, DC, Apr. 2014
- Summit Chair and Moderator, "REITs: Strategy, Legal Considerations and Market Factors," Infocast Project & Money, New Orleans, LA, Jan. 2014
- Speaker, "Federal Tax Policy Update: Happenings in D.C.," Stoel Rives LLP sponsored CLE/CPE presentation, Minneapolis, MN, Oct. 2013
- Speaker, "Evolving Deal Structures," LSI: Renewable Energy in the Midwest, Minneapolis, MN, Aug. 2013
- Faculty, 2-day course: "Acquire the Critical Modeling Skills and Techniques to Optimize the Return and Financeability of Your Power Projects," Advanced Project & Transaction Finance Modeling, New York, NY, Apr. 2013
- Moderator, "Tax Equity Outlook 2013," Solar Power Finance & Investment Summit, San Diego, CA, Mar. 2013
- Panelist, "Financing in an Uncertain World: Commercialization and Financing Structures for Renewables," 4th Annual Conference on New Developments in Renewable Energy in the Midwest, Minneapolis, MN, Aug. 2012
- Speaker, "Solar Markets: Maximizing Returns and Opportunities in a Changing Landscape" Reznick Group Seminar, Dana Point, CA, May 2012
- Moderator, "A Primer on Economics, Tax Credits and PPAs for Wind and Solar Projects," Wind, Solar and Storage CLE, Austin, TX, Feb. 2012
- Panelist, "Capitalization Strategies in Challenging Financial Environment,"

- 2012 Pacific West Biomass Conference, San Francisco, CA, Jan. 2012
- Panelist, “Making the Most of Federal Incentives,” Southeast Biomass Conference, Atlanta, GA, Nov. 2011
- Panelist, “Impact of U.S. Policy Uncertainty on Wind Power Investment and Emerging Legislative Trends,” Wind Power Project Financing and Risk: Risk Management and Deal Structuring for Maximum Return, Chicago, IL, Oct. 2011
- Faculty, “In-Depth Tax Planning for Renewable Energy Projects,” EUCI, Chicago, IL, Sept. 2011
- Presenter, NHA Alaska Regional Meeting, Girdwood, AR, Aug. 2011
- “Commercialization and Financing Structures: What Will Future Deals Look Like?,” Renewable Energy in the Midwest States: New Policy, Business and Legal Developments, Minneapolis, MN, Aug. 2011
- Speaker, “Section 1603-Qualifying for 2011 & Planning for the Future,” Webinar, Aug. 2011
- “Planning for Renewable Tax Incentives in 2011 and Beyond,” Biomass ‘11, Grand Forks, ND, Jul. 2011
- Presenter, “Using Corn Stover for Energy at Ethanol Plants,” University of Minnesota St. Paul Campus, Continuing Education and Conference Center, St. Paul, MN, Jul. 2011
- Panelist, “Tax Equity Financing for Renewables,” Stoel Rives LLP Webinar, Mar. 2011
- “Planning for Section 1603 and Beyond 2010,” Renewable Energy World Conference & Expo North America 2011, Tampa, FL, Mar. 2011
- Moderator, “Tax Equity Investors’ Perspectives on the Wind Power Market,” Wind Power Finance & Investment Summit, San Diego, CA, Feb. 2011
- “1603 and Beyond: Planning for Renewable Incentives After 2010,” Pacific West Biomass Conference & Trade Show, Seattle, WA, Jan. 2011
- Telebriefing, Section 1603 Cash Grants for Renewable Energy Projects, Dec. 14, 2010
- Moderator, “What is the Best Way to Develop the North American PV Market?,” PV Power Plants 2010, Las Vegas, NV, Dec. 2010
- Presenter, “Renewable Energy Project Financing,” Utah Renewable Energy Business Summit, Sandy, UT, Nov. 2010
- Presenter, “[‘Beginning Construction’ and ‘Placed in Service’ Under the ITC Grant](#),” WINDPOWER® 2010 Conference & Exhibition, Dallas, TX, May 2010
- Speaker, “State and Federal Incentives and Investments,” Innotech’s 3rd Annual Energy Technology Track, Portland, OR, May 6, 2010
- Speaker, “Possible Changes for 1603 Grants and Taxes in 2010: The Effects on the Renewable Energy Industry and Otherwise,” RETECH 2010 Side Event, Washington, DC, Feb. 2010
- Panelist, “What’s the Most Efficient and Effective Strategy for Financing Renewable Energy Projects?,” E3 2009 (the Midwest’s Premier Energy, Economic and Environmental Conference), St. Paul, MN, Nov. 2009
- Speaker, “Energy Tax Issues and Planning,” Minnesota Society of Certified Public Accountants Tax Conference, Minneapolis, MN, Nov. 2009

- Speaker, “Tax Policy and Budget Update,” Minnesota Society of Certified Public Accountants Tax Conference, Minneapolis, MN, Nov. 2009
- Speaker, “[The Stimulus Bill: Structured Tax Incentives](#),” Stoel Rives LLP Stimulus Bill Webinar, Nov. 2009
- Moderator, “Lenders’ Response to the Stimulus Bill,” Infocast Post-Stimulus Renewable Finance Summit, May 2009
- Speaker, “Overview of Stimulus Bill Renewable Finance Provisions,” Infocast Post-Stimulus Renewable Finance Summit Workshop, May 2009
- Speaker, “Structuring Wind Energy Projects in the (Brave) New World,” ABA/ACORE Renewable Energy Teleconference Series, May 2009
- Speaker, “Renewable Energy Project Initiatives Under the Stimulus Bill,” Lorman Education Resources Webinar, May 2009
- Panelist, “Tax and Project Finance Structuring Issues for Renewable Energy Projects,” EUCI Law of Renewable Energy Web Conferences, Apr. 2009
- Speaker, “Four Primary Ways the Stimulus Bill Will Impact the U.S. Wind & Biofuels Industries,” Biofuels Journal/Wind Today Webinar Series, Apr. 2009
- Panelist, “Wind Power: Today’s Big Energy Alternative,” 3rd Annual ThinkGreen Conference: A Clean Technology & Alternative Energy Forum, Mar. 2009

Publications

- Contributor, “[Is Tax Law the Most Efficient Way To Promote Sustainable Energy?](#),” *The Star Forum tax notes*[™], Dec. 2016
- “Understanding the Yieldco Structure for Renewable Energy Project Finance,” with Ed Einowski and Adam Schurle, *Renewable Energy World*, May/June 2015
- “An Instrument Emerges to Finance Projects – ‘Yieldcos’ are poised to become an important vehicle to raise capital for renewable generation,” with Ed Einowski, *The National Law Journal*, Apr. 2014
- “Tax Issues,” *The Law of Marine and Hydrokinetic Energy: A Guide to Business and Legal Issues*, Stoel Rives LLP, 2011 (formerly *The Law of Ocean and Tidal Energy*)