Ian W. Bearden Shareholder

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OVERVIEW

Ian W. Bearden practices in the public finance and tax groups at Modrall Sperling.

Ian represents governmental entities, conduit borrowers, and developers in matters relating to the issuance of tax-exempt and taxable municipal bonds. He has significant experience counselling clients with respect to the requirements of the Internal Revenue Code applicable to tax-exempt bonds and the use of bond proceeds. He also advises clients in state and local tax matters relating to bond-financed projects in New Mexico, particularly for utility scale renewable energy generation projects financed with industrial revenue bonds. Ian has acted as bond and tax counsel in a wide range of public finance transactions—from small school district and charter school financings to qualified 501(c)(3) bonds to large infrastructure projects.

In addition to his public finance practice, Ian assists clients in the formation, operation, acquisition, and disposition of businesses in numerous sectors, including nonprofit organizations. He has assisted clients in navigating mergers and acquisitions ranging widely in size and complexity, including negotiating and drafting purchase agreements, structuring tax-free reorganizations, and addressing true-ups and other post-closing matters. In his nonprofit practice, Ian has represented organizations of all sizes in corporate and tax matters and regularly advises new organizations in achieving recognition of tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.

Ian grew up in Taos, New Mexico. He received his undergraduate degree and J.D. from the University of New Mexico. After receiving his J.D. in 2016, he attended the University of Florida Levin College of Law, where he received his LLM in Taxation.

Education

University of Florida Levin College of Law, LLM in Taxation, 2017

University of New Mexico School of Law, J.D. 2016

University of New Mexico, B.A. 2011

Bar Admissions

New Mexico

New York

ACTIVITIES

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- State Bar of New Mexico, Taxation Section, Member; Board of Directors, 2017-2022
- National Association of Bond Lawyers, Member
- American Bar Association, Taxation Section, Member

HONORS

- *Best Lawyers in America*®, Ones to Watch, 2026, Corporate Law, Public Finance Law, Tax Law

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