



## → Andrew W. Ratts

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Andrew Ratts is a partner in the Tax Practice Group in the firm's Chicago Office.

### Areas of Practice

Andrew's practice focuses on federal income taxation, advising various clients on tax issues relating to business formations, acquisitions, divestitures, debt reorganizations, executive compensation, investments, financings, operating joint ventures, leasing, public and private debt/equity offerings and derivatives.

Andrew is frequently involved with tax-advantaged direct investments; private equity and hedge funds; investment funds; real estate and energy credit syndications; project finance; leveraged leasing; mergers; lending; and sales and exchanges. He is particularly experienced with the federal income taxation of pass-through entities, such as partnerships; limited liability companies; S corporations and grantor trusts; and of financial instruments and derivatives.

### Honors

Leading Lawyer - Renewables & Alternative Energy, *Chambers Global*, 2023-2025

Leading Lawyer - Renewables & Alternative Energy, *Chambers USA*, 2021-2025

Recommended Lawyer - Renewables & Alternative Energy, *Legal 500 US*, 2018-2023

### Articles

#### Energy Law Blog

- "Tax Law Changes in the Inflation Reduction Act of 2022 (H.R. 5376)," August 11, 2022
- "Congress Extends Renewable Energy Tax Credits in 2021 Omnibus Spending Bill," December 23, 2020

### Media Mentions

Energy Team Joins Sheppard Mullin From Winston & Strawn  
*Law360*, 03.08.2017

## Events

Purchasing Renewable Energy Tax Credits: Your Federal Income Tax Liability as an Earning Asset  
Webinar, 05.08.2024

## Podcasts & Webinars

Purchasing Renewable Energy Tax Credits: Your Federal Income Tax Liability as an Earning Asset  
05.08.2024

## Practices

Tax

Real Estate, Energy, Land Use & Environmental

Derivatives and Structured Products

## Industries

Energy, Infrastructure and Project Finance

Private Equity

## Education

J.D., Harvard Law School, 1987, *cum laude*

B.S., University of Illinois Urbana-Champaign, 1984, *highest honors*

## Admissions

Illinois