

Nima Farzaneh

Partner

Heritage Plaza
1111 Bagby Street
Suite 2100
Houston, TX 77002

T 346.646.3916

nima.farzaneh@nelsonmullins.com



Nima concentrates his practice on assisting businesses with domestic and international tax planning, tax controversy and corporate matters, including entity structuring and governance, choice of entity (including partnerships, limited liability companies, S corporations, and C corporations), finance, tax optimization, reorganizations, mergers and acquisitions, joint ventures, private equity sales and executive compensation, and employee benefit matters. He also counsels clients on forming and investing in Qualified Opportunity Zone Funds and cryptocurrency and decentralized finance, as well as advises clients on cross-border transactions. Nima also represents individuals and businesses in examinations and appeals before the IRS, U.S. Tax Court and State taxing authorities.

Nima regularly advises on the tax aspects of the formation and capitalization of private equity funds, energy funds, real estate funds, and hedge funds, as well as energy investments and real estate joint ventures. In addition to his work with domestic clients, he also works extensively with non-U.S. sponsors raising capital in the U.S.

Experience

The following is a selected sampling of matters and is provided for informational purposes only. Past success does not indicate the likelihood of success in any future matter.

Representative Matters

- Assisted clients with federal and state tax controversy matters, including examinations and appeals
- Represented and served as tax and corporate counsel to a reseller of computer equipment in a merger with a foreign acquirer.
- Represented and served as tax and corporate counsel to a supplier and manufacturer of electronic devices with U.S. and foreign operations with the tax-free reorganization of its corporate structure, including establishment of foreign and domestic structures

Education

South Texas College of Law Houston,
JD

Georgetown University Law Center,
LLM, Taxation

University of Texas at Austin, BA,
Economics

Admissions

Texas

Practice Areas

[Tax Planning & Consulting](#)

[International Taxation](#)

[Opportunity Zones](#)

[State & Local Tax](#)

[Tax Controversy](#)

- Represented and served as tax and corporate counsel to a real estate development company with ownership in the U.S. and Mexico with the tax-free reorganization of its corporate structure
- Represented and served as tax and corporate counsel to an acquirer of equity in a Canadian web services company
- Represented and served as tax and corporate counsel to an acquirer of equity in a Chinese electronics manufacturer
- Represented and served as tax and corporate counsel to an angel investor in acquisition of equity in smart phone application developer
- Represented and served as tax and corporate counsel to sellers in sale of their metal fabrication business
- Represented an acquirer in connection with a \$65 million acquisition of fast food restaurants
- Represented a large architecture and engineering services firm with a tax free reorganization of its ownership structure
- Represented a technology start up with the creation of an incentive equity plan for its employees
- Served as tax and corporate counsel to multiple clients with respect to the creation and Investment Opportunity Zone Funds
- Served as tax counsel to multiple clients with respect to private equity transactions

Recognitions

The bar rules of some states require that the standards for an attorney's inclusion in certain public accolades or recognitions be provided. When such accolades or recognitions are listed, a hyperlink is provided that leads to a description of the respective selection methodology.

- [The Best Lawyers in America® Ones to Watch](#), Tax Law (2021-2025)
- Texas Super Lawyers, Rising Star (2021)
- Texas Super Lawyers, Super Lawyer (2024-2025)
- Best Lawyers, Ones to Watch (2019–2023)
- Houstonia Magazine Top Lawyers (2019)

Professional Activities

- American Bar Association, Tax Section (2011–present)
- State Bar of Texas, Tax Section (2011–present)
- Dallas Bar Association (2020–present)
- Houston Bar Association, Tax Section (2012–present)
- Garland R. Walker American Inn of Court (2008–present)
- South Asian Bar Association Houston, Vice President of Communications, Board of Directors (2022–present)

Community

- Art League Houston, Board of Directors (Vice President 2021, President 2022-present)

