

Hershel J Howard

Partner

jhoward@foley.com

Houston

713.276.5391



Hershel J. (James) Howard represents domestic and international clients in sophisticated matters involving corporate tax law, finance, and securities, primarily in the energy and real estate sectors. He also counsels wealthy individuals in matters relating to estate planning, financial planning, trust administration, and probate administration and advises business owners in a broad range of corporate law matters. He is a partner in the firm's Taxation and Estates & Trusts Practices.

With extensive experience assisting clients with the tax and corporate issues related to structuring and planning for international investments and financings, James counsels companies with global operations seeking efficient ways to repatriate profits generated overseas while navigating international tax laws. He has structured numerous partnerships and joint ventures, both in the United States and internationally.

James once served as outside general counsel for a global company advising on a wide range of issues, including numerous M&A transactions. He still works with many private equity-backed management teams, advising on tax and corporate matters. He has also represented real estate owners and developers in corporate and tax-related planning.

In the energy sector, James helps clients involved in the exploration and production, oilfield services, and chemical sectors. He also advises tax-exempt entities, such as higher education institutions, charities, and private clubs, in their operations.

Clients regard James as an experienced business advisor who knows U.S. federal tax laws. They value his practical tax advice, synthesizing the complicated principles of tax law in a manner that allows them to make informed decisions.

Since the passage of the Corporate Transparency Act in 2020, James has been closely following the Act's development and the burdens it will place on U.S. entities. James is a frequent speaker around the country on the Act.

Representative Experience

- Currently serving as outside general counsel to privately-held energy services company.
- Represented numerous private equity firms in acquisitions and dispositions in many industries, including energy, technology, manufacturing, health care, and security.
- Advises large transportation companies on tax matters relating to acquisitions and dispositions.
- Represents executors and trustees in administration of estates and trusts in Texas.
- Advises many individuals on estate and wealth management matters, including wills, trust, and disability planning documents.
- Represented Maryland processing/dispensary license-holder in a 51/49 JV transaction with Green Thumb Industries (GTI), including rights to participate in GTI's RTO.
- Represented Virginia license-holder in JV with Jushi, including funding for the facility build-out in Virginia.
- Represented Nevada license-holder acquired by RMR Science Technologies Inc.

Awards and Recognition

- Selected by peers for inclusion in *The Best Lawyers in America*® in the field of Tax Law (2012-2024)

Affiliations

- Director, Texas Institute for Federal Taxes
- Member, State Bar of Texas
 - Member, Taxation Section
 - Former member, Council
 - Former chair, Partnership & Real Estate Tax Committee
 - Former member, Subcommittee on Corporate Tax Shelters
- Member, Houston Bar Association
- Member, International Tax Forum of Houston

Community Involvement

- Member, Oklahoma State University Foundation
- Director, The Houston Club
 - Treasurer
- Coach, Spring Branch Memorial Sports Association
 - Baseball
 - Basketball
 - Softball
- Coach, Southwest Football League
- Coach, Houston Heat Softball All-Stars

Presentations and Publications

- “The Corporate Transparency Act,” Dallas Bar Association (April 12, 2023)
- “The Corporate Transparency Act,” myCPE (November 9, 2022)
- “The Corporate Transparency Act,” Wisconsin Institute of CPAs (November 3, 2022)
- “The Corporate Transparency Act: What You Should Know—Updated,” Milwaukee Estate Planning Forum (March 2, 2022)
- Co-presenter, “CARES Act Solution: Critical Opportunities for Businesses in the Downtown,” ALI CLE (May 21, 2020)
- Moderator, “Inbound/Outbound: New Rules, Developments and Planning,” 35th Annual Texas Federal Tax Institute (June 12, 2019)
- Moderator, “Global Transfer Pricing in the Era of BEPS,” 35th Annual Texas Federal Tax Institute (June 12, 2019)

Sectors

- [Energy & Infrastructure](#)

Practice Areas

- [Corporate](#)
- [Transactions](#)

Education

- South Texas College of Law (J.D., 1994)
- Oklahoma State University (B.A., 1991)

Admissions

- Texas (1995)
- U.S. Tax Court (1995)
- U.S. District Court for the Southern District of Texas (1995)