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Michael Cannon Co-Authors TaxNotes Article on BEAT

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Dallas partner Michael Cannon is the co-author of the TaxNotes article “What Companies Subject to the BEAT Should Know When Buying Tax Credits,” which examines the corporate minimum tax known as BEAT (base erosion and anti-abuse tax), including how energy transition credits are treated under it. BEAT was enacted as part of the 2017 Tax Cuts and Jobs Act to prevent large multinational corporations from eroding their U.S. tax base by shifting pro?ts to foreign a?liates.

Michael co-authored the article with Andy Moon, co-founder and CEO of Reunion, a platform for clean energy tax credit transfers and compliance.

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