



Project Finance Developer Fees Explained

Dec 11, 2014

Reading Time : **1 min**

Akin Gump tax partner David Burton writes that despite the importance of the “developer fee” in renewable energy transactions, there is very little guidance in the tax law for determining when a developer’s fee will be respected as reasonable and included in the asset’s basis for tax purposes. Burton examines how the fees are treated by institutions such as the IRS, the use of developer fee notes in projects and best practices for structuring developer fees in a transaction.

To read the rest of the article, please click [here](#).

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