

People



Heather L. Preston

Partner, Tax

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vCard

Heather Preston focuses her practice on transactional and business tax matters. She has significant experience in tax matters associated with mergers and acquisitions, reorganizations, restructurings, investment fund formation, qualified opportunity funds, cross-border transactions, partnerships and joint ventures, and REITs.

Heather also has significant experience in tax credit equity transactions for renewable energy projects and regularly advises clients in connection with the qualification for various renewable energy related credits. In addition, she advises clients and companies in connection with their equity incentive plans.

Notable Work

General Strategic M&A:

- Represented southeast-based petroleum distributor in connection with its acquisition of a national portfolio of branded gas stations and related assets representing the company's largest acquisition.
- Represented Irish public company in connection with its \$2.1 billion acquisition of a portfolio of cement and ready-mix concrete assets in Texas.
- Represented public landscape supply company in connection with its acquisition of a majority interest in a California-based nursery distribution business.

Private Equity Transactions:

- Represented software and tech services focused private equity fund in connection with roll-up acquisitions for several of its platform companies ranging in value between \$10 million and \$150 million.
- Represented Florida based private equity fund in connection with roll-up acquisitions for several of its platform companies focused

Areas of Experience

Tax
Corporate Tax
Venture Capital and Emerging Growth Companies
International Tax
Investment Management
M&A and Private Equity
Qualified Opportunity Zones
Renewable Energy and Electric Power

Education

J.D., University of Mississippi School of Law, 2002, summa cum laude
B.S., Pennsylvania State University, Accounting, 1995

Admissions

Bars

California
Georgia

Related Content

Akerman Expands National Tax Practice Group with Two Partners
July 15, 2024

Akerman Strengthens Nationwide Corporate Tax Practice with Partner Heather Preston
May 21, 2024

on the industrial services, building services, and testing solutions businesses ranging in value from \$10 million to \$65 million.

- Represented private equity-owned designer of motorcycle equipment in connection with its joint venture with a California based manufacturer of protective gear for the bike and motocross industries.
- Represented Atlanta based private equity fund in connection with its platform acquisition of a business-to-business software technology company and additional bolt on acquisitions in connection with the platform.
- Represented a Nashville-based healthcare focused private equity firm, in connection with its platform acquisition of a provider of habilitation programs for adults with developmental disabilities in the Northeastern United States.
- Represented an Alabama-headquartered owner of urgent care facilities in connection with its sale of a majority interest to a private investment firm focused on healthcare service and technology companies.

Affiliations

- American Bar Association, Section of Taxation, Member
- State Bar of Georgia, Section of Taxation, Member
- National Association of Real Estate Investment Trusts (NAREIT), Member

Honors and Distinctions

- *Best Lawyers*, 2021-2023, Listed for Tax Law
- *Super Lawyers*, 2010, Listed in Georgia as a “Rising Star” for Tax
- *Georgia Trend*, 2007-2008, Legal Elite