

Michael W. Evans

Partner

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OVERVIEW

Michael Evans is a partner and a member of the Public Policy and Law practice group. He focuses his practice on federal tax, healthcare, trade, and environmental policy.

Mike is a former Democratic Chief Counsel and Deputy Staff Director for the US Senate Finance Committee, which has jurisdiction over federal tax, trade, and healthcare matters. He has worked on major federal policy issues, including the Inflation Reduction Act and major tax and spending legislation process, for more than four decades, and he is considered a leading individual on Senate procedure. He has served on the US Senate staff for more than 26 years, including 18 years as chief counsel to two separate Senate committees. Mike also worked in private practice for 15 years, where he represented business, governmental, and nonprofit clients in both law and lobbying matters.

PROFESSIONAL BACKGROUND

Mike joined the staff of US Sen. Max Baucus of Montana in 1983, serving for nearly 20 years as a legislative assistant (tax and trade), legislative director, Democratic chief counsel to the Senate Environment and Public Works Committee, and Democratic chief counsel and deputy staff director to the Senate Finance Committee. In 2003, Michael became a partner at K&L Gates, where he worked for more than a decade.

In 2014, Mike returned to the Senate, again as Democratic chief counsel and deputy staff director to the Senate Finance Committee, this time under Sen. Ron Wyden of Oregon. In that role, Mike advised Sen. Wyden, party leadership, and other Democratic senators regarding Senate procedure, constitutional and other legal matters, substantive tax, trade, and healthcare policy, and political strategy, and he helped oversee the work of the Committee's Democratic professional staff. He was heavily involved in the development of major tax, healthcare, and trade legislation, including the Inflation Reduction Act (2022), the American Rescue Plan (2021), the CARES COVID recovery Act (2020), and the Trade Promotion Act of 2015.

Mike is also well-versed in the work of William Shakespeare, particularly as it pertains to political leadership.

ACHIEVEMENTS

- Recognized by *The Best Lawyers in America*® for Governement Relations Practice, in Washington, DC, 2027

PROFESSIONAL / CIVIC ACTIVITIES

- Honorary doctoral degree, Salem State University (2016)
- Adjunct professor of political science, Salem State University
- John C. Stennis Center for Public Service, Senior Fellow

SPEAKING ENGAGEMENTS

- "Welcome to the Energy Tax Revolution! The Tax Provisions of the Inflation Reduction Act," National Association of College and University Attorneys, Chicago, June 2023
- Panelist (two panels), "The Direct Pay Tax Provisions of the Inflation Reduction Act and Higher Education Institutions," Higher Education Tax Institute, Austin, Texas, June 2023
- Participant, Jaime Dimon Invitational Forum on Sustainability, Scottsdale, AZ, May 2023
- Speaker, "Welcome to the Energy Tax Revolution! The Clean Energy Tax Provisions of the Inflation Reduction Act", Seattle, WA (virtual), May 2023
- "Shakespeare and Congress," U.S. Capitol Historical Society, 2019 (available on C-SPAN) Henry M. Jackson Fellows: The Role of Congressional Staff (2016-2021)
- Max Baucus Congressional Fellows: The Role of Congressional Staff (2017 & 2018)
- George Washington University Masters in Public Policy Program: The Congressional "Markup" Process (2016-2022)
- Advanced Energy Economy: Energy Policy and Tax Reform (2014)
- The Tax Council: The Impact of Procedure on Tax Reform (2017)
- Berkeley-Haas School of Business: Issues Before the Senate Finance Committee (2018-2021)
- Salem State University: Issues Before the Senate Finance Committee (2016-2022)
- The New England Council: Issues Before the Senate Finance Committee (2016)
- John C. Stennis Congressional Fellowship Program: Several panel discussions regarding the role of Congressional staff
- Many informal remarks to Washington, D.C. tax groups

EDUCATION

- J.D., Harvard Law School, 1979 *(magna cum laude)*
- B.A., Salem State College, 1976 *(summa cum laude)*

ADMISSIONS

- Bar of District of Columbia

THOUGHT LEADERSHIP *POWERED BY HUB*

- 1 May 2026, IRS Issues Guidance on Material Assistance From a Prohibited Foreign Entity for Clean Energy Tax Credits, *Pratt's Energy Law Report*
- 3 March 2026, Treasury Proposes Clean Fuel Production Credit Guidance
- 2 March 2026, IRS Issues Guidance on Material Assistance From a Prohibited Foreign Entity for Clean Energy Tax Credits
- November 2025, How the New Prohibited Foreign Entity Rules Will Impact Clean Energy Tax Credits
- 11 November 2025, Senate Finance Committee Takes Up Taxation of Digital Assets
- 18 September 2025, Understanding the New Prohibited Foreign Entity Rules for Clean Energy Tax Credits
- August 2025, How the New Beginning of Construction Rules Will Impact Wind and Solar Projects
- 18 August 2025, IRS Notice 2025-42: What Renewable Developers Need to Know on Beginning of Construction Rules
- 8 August 2025, Budget Reconciliation Law Puts Beginning of Construction in the Spotlight
- July 2025, Changes to Energy Policy in the OBBBA: What You Need to Know
- June 2025, Changes to Energy Policy and Energy Tax Incentives in the House Reconciliation Bill
- May 2025, A Closer Look at the House Ways and Means Budget Reconciliation Legislation–Process and Policies
- April 2025, Energy Policy in the Trump Administration Webinar Series–Session 1: Congress and Tax Reform
- 5 March 2025, President's Remarks Keep the Pressure on Congress to Deliver on Taxes
- January 2025, Taxing Expectations: Energy Tax Credit Final Regulations
- November 2024, 2024 Post-Election Recap Discussion
- November 2024, Taxing Expectations: The Budget Reconciliation Process Part 2
- November 2024, 2024 Post-Election Recap Discussion

- October 2024, Taxing Expectations: The Budget Reconciliation Process
- September 2024, Taxing Expectations: Tax Policy After the TCJA
- July 2024, Tax Credit Revolution: Unpacking the Technology Neutral and Zero Emissions Clean Electricity Tax Credits
- 9 April 2024, The Department of Treasury Releases Direct Pay Guidance on Clean Energy Tax Credits
- 21 March 2024, FY2025 Budget Supports Biden Administration's Focus on Fairness in the Tax Code
- March 2024, Tax Credit Revolution: Section 6417 Direct Pay Final Regulations
- 13 December 2023, Tax Credit Revolution: Section 48 Investment Tax Credit Proposed Regulations
- 26 September 2023, Impacts of a Government Shutdown: Government Contractors
- 20 September 2023, Introduction: Impacts of a Government Shutdown
- 6 September 2023, Tax Credit Revolution: Prevailing Wage and Apprentice Rules
- 11 August 2023, How to Influence the Future of Digital Asset Taxation and Regulation: NOW is the Time for Your Voice to be Heard
- 28 June 2023, Tax Credit Revolution: Direct Pay and Transferability of Inflation Reduction Act Clean Energy Tax Credits
- 14 June 2023, Tax Credit Revolution: Low-Income Communities Bonus Tax Credit
- May 2023, Tax Credit Revolution: Domestic Content Guidance
- April 2023, Tax Credit Revolution: Energy Communities Guidance
- 9 December 2022, Electrifying the Renewable Fuel Standards: EPA Proposes a Major Expansion of the Renewable Fuel Standard Program

OTHER PUBLICATIONS

- Federal Government Releases Direct Pay Guidance on Clean Energy Tax Credits," *Pratt's Energy Law Report*, September 2024
- "New way of financing clean energy projects," *Project Finance International (PFI)*, April 2024
- "Shakespeare, Congress, and the Folger Library," *The Capital Dome*, Winter 2022
- "Shakespeare's Guide to Tax Policy," *Tax Notes*, 2009
- "A Source of Frequent and Obstinate Altercations: The History and Application of the Constitution's Origination Clause," *Tax Notes*, 2004
- "The Budget Process and the Sunset Provision of the 2001 Tax Law," *Tax Notes*, 2003

- "The New Rules for Limited Tax Benefits in Tax Legislation," *Tax Notes*, 200*

NEWS & EVENTS

- 22 May 2025, Trump's Impact on Tax and Trade in the MENA/GCC Region, Hosted by Association of Corporate Counsel Middle East and North Africa
- 26 October 2022, Former Senate Finance Committee Chief Counsel Returns to K&L Gates as Washington, D.C., Partner

OTHER MEDIA MENTIONS

- Featured, "Impact of the One Big Beautiful Bill on Oregon's economy," *Portland Metro Chamber*, 20 October 2025
- Quoted, "Tax World May Have to Wait for Big Tax Bill," *Tax Notes*, 4 December 2024
- Quoted, "Financial advisors favor Trump, doubt his 2024 election prospects," *Financial Planning*, 29 October 2024
- Quoted, "Cutting Taxes Is Easy; Paying For It Is Not," *Tax Notes*, 9 October 2024
- Quoted, "How the election—and Senate procedure—will decide tax policies," *Financial Planning*, *Accounting Today*, and *Sultrasatu News* (Indonesia), 7 October 2024
- Quoted, "Green panel: New 'carrots' approach for environmental measures a major opportunity for Western Pennsylvania," *Pittsburgh Business Times*, 4 June 2024
- Quoted, "What's Next for Biden's Three Nominees to the US Tax Court," *Bloomberg Law*, 7 February 2024
- Quoted, "HILL TAX BRIEF: Tax-Writing Panels to See Democratic Shakeup," *Bloomberg Law*, 15 December 2023
- Quoted, "Retirement, 1099-K Fixes May Be This Year's Easiest Tax Vehicles," *Tax Notes*, 6 February 2023
- Quoted, "Wyden Gains Subpoena Power, Easier Nominations Path in Majority," *Bloomberg Tax* and *Bloomberg Law News*, 8 December 2022
- Mentioned, "Ahead of Midterms, K&L Gates Boosts Policy Team With Arrival of Former Senate Finance Committee Chief Counsel," *Law.com*, 26 October 2022
- Mentioned, "K&L Gates Brings Partner Back After Years On Senate Staff," *Law360*, 26 October 2022
- Mentioned, "Democrats' top Senate finance committee lawyer joins K&L Gates," *Thomson Reuters*, 26 October 2022
- Mentioned, "POLITICO Playbook PM: Another abortion accuser for Herschel Walker," *POLITICO*, 26 October 2022

- Mentioned, "Compliance Hot Spots: Preparing for GOP-Led Investigations + CFPB Funding Structure Ruled Unconstitutional + Google's Novel Compliance Settlement," *Law.com*, 26 October 2022
- Mentioned, "Former Senate Finance Committee Chief Counsel Rejoins K&L Gates," *Bloomberg Law*, 26 October 2022
- Mentioned, "Lobbying world," *The Hill*, 26 October 2022
- Mentioned, "Wake Up Call: Cybersecurity Startup's GC Exits Amid 198 Layoffs," *Bloomberg Law*, 26 October 2022
- Mentioned, "K&L Gates hires Wyden's Byrd rule whisperer," *POLITICO*, 25 October 2022

AREAS OF FOCUS

- Public Policy and Law
- Tax
- US Congressional Investigations