DarrowEverett LLP



Brian Boland - Associate

Email: bboland@darroweverett.com
Phone: (401) 453-1200

Bio

Brian Boland is a member of DarrowEverett's Mergers & Acquisitions and Tax Practice Groups. His practice focuses on tax, general business law, mergers & acquisitions, and financing. Throughout his career, Brian has represented clients in a variety of corporate transactions and financings, including acquisitions, mergers, tax credit financing, commercial real estate investments, and acquisition financing. He regularly counsels clients on tax matters regarding mergers & acquisitions, management bonus plans, and other general corporate and tax issues, and has extensive experience navigating Section 280G golden parachute rules, guiding clients through complex change?in?control analyses and related tax planning.

Brian also advises founders and early-stage investors on Qualified Small Business Stock (QSBS) matters under Section 1202 of the Internal Revenue Code, including eligibility structuring, exclusion planning, and the tax implications of corporate transactions on QSBS status. Recognizing that middle market founders often need practical, cost-effective legal guidance in this area, Brian works closely with DarrowEverett's Trusts & Estates and Tax practices to deliver fully integrated QSBS counsel, covering the corporate, tax, and estate planning dimensions that a complete QSBS strategy requires.

Practice Areas

- Tax
- Corporate & Business Transactions
- Private Equity, Capital Markets, & Securities

Prior Experience

Before joining DarrowEverett, Brian was an associate at a highly regarded Providence, Rhode Island-based law firm, refining his practice in mergers & acquisitions and tax and entering upon numerous client representations. He began his career at national accounting firms where he consulted on mergers & acquisitions from a tax perspective.

Representative Matters

- Represented Young American Food Brands, doing business as Miami Beef, a top provider of premium branded protein products to major retailers and food service customers throughout the country, and its investor, Trivest Partners, one of the nation's leading private equity investment firms, in the strategic add-on acquisition of a highly regarded provider of complementary cooked beef products and its associated real estate, including a production facility.
- Represented a prominent private investment firm and its portfolio company, a leading operator of coin-operated amusement machines, in the acquisition of select contracts for a handful of locations from two coin-operated amusement machine businesses, representing a portion of the sellers' overall operations, for an aggregate eight-figure purchase price. Each transaction was structured as a separate sign-and-close deal due to the need for regulatory approval. The representation involved comprehensive due diligence, structuring, and negotiation of asset purchase agreements for both transactions, including detailed schedules addressing the transfer of gaming equipment, route locations, and customer contracts. We navigated the unique regulatory considerations applicable to the coin-operated amusement industry, ensuring compliance with state licensing and permitting requirements governing the operation and placement of amusement machines. A critical component of the engagement involved documenting an amendment to the portfolio company's existing credit agreement to facilitate the funding of the acquisitions. DE also coordinated closing logistics across both transactions, managing the execution of purchase agreements, bill of sale documentation, and assignment of location agreements.
- Served as sponsor's counsel in connection with the formation of various private funds and their Regulation D offerings to support the acquisition of prime real estate in Texas,

Florida, and New York City. Prepared all fund and offering documentation—including the private placement memorandum, subscription agreement, and LLC agreement—and guided the sponsor from structuring through execution.

- Advised on its follow-on convertible senior preferred investment in a leading software, data, financial, and management services provider serving music artists and independent record labels, at a post-money valuation of $1.6 billion on behalf of a distinguished New York-based private investment firm. The transaction was structured through a dual-class special purpose vehicle, including a blocker entity to accommodate offshore fund investors. We structured and negotiated the convertible senior preferred investment, handling all aspects of the transaction, including drafting and negotiating investment documents, amending and restating blocker entity and SPV governing documents, and coordinating closing.
- Served as sell-side counsel to a restaurant-focused technology and consulting firm specializing in supporting multi-unit restaurant operators, in its sale to a leading B2B technology and procurement platform serving the foodservice industry. Our team advised the client throughout the transaction life cycle, including negotiation and drafting of the purchase and sale agreement involving a combination of cash consideration and rollover equity. We also handled executive employment agreements and a complex, multi-faceted earnout structure tied to post-closing performance metrics.
- Advised a prominent New York-based private investment firm on its junior preferred investment, made through a special purpose vehicle, in a leading software, data, financial, and management services provider for music artists and independent record labels at a post-money valuation nearing $1 billion, handling all aspects of the transaction, including negotiations, due diligence, drafting of junior preferred investment documents, and closing.
- Represented a prominent New York-based investment firm in a Series B preferred equity financing, supporting its investment in a rapidly expanding, multistate provider of interactive and sensory-related experiences. Our team delivered end-to-end legal counsel, including conducting thorough due diligence, drafting and negotiating equity financing documents, and navigating the transaction through to closing. Additionally, we negotiated employment agreements for the founders, safeguarding the client’s investment by aligning key personnel incentives with the company’s long-term growth objectives.
- Served as lender’s counsel to a private investment firm in connection with its extension of acquisition financing to a private equity firm acquiring a company engaged in developing, licensing, and marketing a digital marketing and analytics platform for financial institutions.
- Served as investor counsel in connection with the negotiation and drafting of two companion joint ventures entered into with a family office real estate acquisition and management group. The joint ventures were formed for the purpose of acquiring three parcels of prominently situated property in downtown Houston, Texas, including two

parcels consisting of office buildings intended to qualify as qualified opportunity zone (QOZ) property. Our representation also included structuring the investor's companion investment entities that were formed for the purpose of holding the QOZ partnership interest and non-QOZ partnership interest in the joint ventures and preparing the investment entities' Rule 506(b) syndication offering documents.

- Represented a prominent New York-based private credit and equity investment firm in connection with a complex debt and equity financing transaction involving a multistate HVAC, plumbing, and electrical services company. The transaction included a credit facility consisting of a delayed draw term loan (DDTL), term loan, and revolving line of credit, as well as a preferred equity investment. Our team provided comprehensive legal services throughout the process, including due diligence, negotiation, drafting, and closing of all related agreements, ensuring a successful outcome for our client.
- Assisted a tax credit lender in closing over 20 private credit facilities, which included drafting, reviewing, and counseling the client through the lending documents.
- Assisted client through the sale of its business which included drafting and reviewing the transaction documents, structuring the transaction to achieve a tax-effective structure, and structuring rollover equity to achieve minimal tax burden.
- Advised private fund in the redemption of two limited partners, which included drafting and reviewing redemption agreements.
- Assisted Rhode Island nonprofit through its merger with another Rhode Island nonprofit, which included drafting, reviewing and negotiating the transaction documents and obtaining both state and federal governmental approval for the merger.
- Assisted private equity client through a commercial real estate investment as part of a joint venture, which included drafting and negotiating the JV term sheet, drafting and negotiating nondisclosure and confidentiality agreements, and reviewing other transaction documents.

Insights

- PE Ownership of Single-Family Rentals: Where Sponsors Are Actually at Risk (Part 2) - via JD Supra, October, 2026
- PE Ownership of Single-Family Rentals: The Legislative Landscape (Part 1) - via JD Supra, October, 2026
- Understanding Excess Parachute Payments: A Guide to Section 280G for Executives and Selling Shareholders - via JD Supra, March, 2026
- Qualified Clients, Accredited Investors, and Performance Fees in Private Funds - via JD Supra, January, 2026
- Bonus Depreciation in M&A: Timing, Structure, and Tax Impact - via JD Supra, December, 2025

Bar Admissions

- Rhode Island
- Massachusetts
- New York

Education

- Suffolk University Law School, LL.M. in Taxation
- Suffolk University Law School, J.D.
- Moravian College, B.A., Political Science

Accolades

- **Professional Excellence in Law** award from Rhode Island Monthly

