

# Tina M. Kyle

Principal | Seattle

Phone: 206.447.5141

Email: [tina.kyle@foster.com](mailto:tina.kyle@foster.com)



## Overview

Tina focuses her practice on the federal income tax aspects of public finance transactions.

Tina has more than two decades of experience with tax-exempt organizations and other entities on compliance with various aspects of federal income tax law. Her experience includes reviewing, structuring, and advising on tax-exempt financing transactions involving governmental, tax-exempt and private business users.

She is a member of the National Association of Bond Lawyers and has been recognized by Best Lawyers in America in Public Finance Law annually since 2013.

## Areas of Focus

- [Public Finance & Municipal Law](#)
- [Public Finance](#)

## Admissions

- Washington
- Texas

## Education

- J.D., The University of Texas at Austin School of Law (with honors)
  - Order of the Coif
  - Phi Delta Phi
- B.S., Louisiana State University, Accounting
  - Beta Alpha Psi

## Honors & Recognitions

- *The Best Lawyers in America*® Public Finance Law, 2013-present
  - *Best Lawyers*® "Lawyer of the Year," Public Finance Law, Houston, Texas 2023

## Professional Activities

- American Bar Association, Section of Taxation, Member
- National Association of Bond Lawyers (NABL), Member
  - Former workshop panelist, 501(c)(3) financings and rebate
- State Bar of Texas, Member
  - Tax-Exempt Finance Committee, Former Chair

## News & Insights

### News

[71 Foster Garvey Attorneys Recognized Among the 2026 Best Lawyers in America; Paul Trincherro Named 'Lawyer of the Year'](#)

[08.21.25](#)

[65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year'](#)

[08.15.24](#)

[57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two Portland Attorneys Named 'Lawyer of the Year'](#)

[08.17.23](#)

[Tina Kyle Joins Foster Garvey's Municipal, Health & Housing Group](#)

[04.03.23](#)

### Events

["Arbitrage in a Rising Interest Rate Environment," 2024 Finance & Administration Seminar](#)

[06.27.24](#)

[WASBO 2024 Annual Conference](#)

[05.08-05.10.2024](#)

[Oregon School Boards Association \(OSBA\) Bonds, Ballots and Buildings Conference](#)

[02.16.24](#)

[2023 Washington Finance Officers Association 68th Annual Conference](#)

[09.19.23](#)

[After the Issue Date: Post-Issuance Compliance Training for Issuers and Borrowers of Tax-Exempt Bonds  
Webinar](#)

[05.10.23](#)

## Legal Alerts

[Unlocking Clean Energy Investments: New Elective Payment Credits for State and Local Governments](#)

[02.07.24](#)

## Connect with Tina

**Phone** 206.447.5141

**Email** [tina.kyle@foster.com](mailto:tina.kyle@foster.com)

[Download vCard](#)