



## Emmanuel "Seth" Backus

Associate

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**Emmanuel "Seth" Backus is an Associate in the Transactional Practice group, focusing primarily on Business Law and Real Estate. He practices out of the Firm's office in Morgantown, West Virginia.**

Seth brings experience gained during his time as a Summer Associate and Law Clerk at Jackson Kelly in drafting deeds and various other instruments regarding land transactions. Working with the Firm's notable attorneys, like Renewable Practice group leader Michelle Wooton, on renewable energy projects. Furthermore, during law school and his time at Jackson Kelly, he picked up experience in researching and preparing documents for taxation-based issues, including Section 1031 like-kind exchanges, tax-exempt entities, and taxation of business entities.

Outside of the legal world, he likes to run, bike, and spend time with his wife and dog.

## Awards

- National Runner-up in the ABA Section of Taxation's Law Student Tax Challenge

## Work History

- Jackson Kelly PLLC, Associate (2024-Present)
- Jackson Kelly PLLC, Summer Associate & Law Clerk (2022-2024)
- The Kroger Corporation, Produce and Drug/General Merchandise Clerk (2018-2022)

## Practices

- Business Law
- Real Estate

## Industries

- Energy
- Oil & Gas

## Education

- West Virginia University College of Law (J.D., 2024)
- Fairmont State University (B.S. in History, 2021)
- Fairmont State University (B.S. in Political Science, 2021)

## Admissions

- West Virginia (2024)

## Community

- Student Attorney in the WVU College of Law Low-Income Taxpayer Clinic

## Speaking Engagements & Publications

### Speaking Engagements

- "Experiences as an award winner of the ABA Section of Taxation's Law Student Tax Challenge," American Bar Association Section of Taxation Meeting, September 10, 2024.

### Publications

- Co-author, West Virginia section, *"2024 ABA SEER Oil & Gas Year in Review."*