

Christopher Perkowski

He/Him

PARTNER

chris.perkowski@stinson.com

Direct: 202.728.3003

Office: Washington, DC



Chris is committed to helping his clients use new markets tax credits, other incentives, and impact finance initiatives to fund transformative projects nationwide.

Chris concentrates his practice on community development and impact finance, with a particular focus on New Markets Tax Credit (NMTC), community impact lending programs, and Property Assessed Clean Energy (PACE) transactions. He works with nonprofits, community development financial institutions (CDFIs), community development entities (CDEs), tax credit investors, and developers using these programs to structure and negotiate investments in high-impact projects that serve low-income communities, support equitable outcomes, and create environmentally sustainable developments across the country.

In his federal and state NMTC practice, Chris helps investors, lenders (including CDE, source, leverage, bridge and construction lenders), and developers to efficiently navigate complex structures, tax considerations, and program requirements throughout the compliance period. He regularly structures and closes transactions that combine federal NMTCs with other tax credits and incentives, including state NMTCs in stacked structures and federal/state historic rehabilitation tax credits. He also assists his CDE clients with regulatory aspects of the NMTC program, including ongoing compliance issues, CDE

PRACTICES & INDUSTRIES

Tax Credit & Impact Finance
Real Estate & Public Finance
Public/Private Partnerships, Finance & Incentives
Impact Finance
New Markets Tax Credits
State Tax Credits

ADMISSIONS

District of Columbia
New York

EDUCATION

Duke University School of Law, J.D., *magna cum laude*

- Order of the Coif

George Mason University, M.F.A.

George Mason University, B.A., *magna cum laude*

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certification, allocation applications, and allocation agreements.

A growing portion of his practice involves representing CDFIs and other lenders in impact finance transactions outside of the tax credit space, including predevelopment and construction lending for affordable housing, healthy foods initiatives, charter school loan funds, financing for health care facilities, and other lending programs supporting transformative and equitable outcomes in underserved communities. Chris prides himself on bringing these transactions to an efficient and cost-effective close to maximize benefits to the projects they serve.

In his PACE practice, Chris focuses on assisting capital providers in structuring transactions, navigating state-specific requirements, and coordinating with program administrators and third-party creditors to provide low-cost, long-term financing for efficient and renewable energy improvements in commercial developments.

EXPERIENCE

Since 2007, Chris has represented key players at every level of NMTC transactions bringing jobs, needed services, and catalytic development to underserved communities across the country. He's helped his clients to marshal tax credits and a variety of other incentives and funding sources to finance health clinics, performing arts venues, charter schools, manufacturing facilities, supermarkets, senior living facilities, mixed-use retail developments, community centers, and many other high-impact projects. Chris also regularly advises his clients on wide range of post-closing compliance issues, loan modifications, and workouts in default situations.

Chris has also frequently worked with CDFIs, national and community banks, and other lenders providing funding outside of tax credit structures to create financing arrangements that mitigate risk without running afoul of complex federal, state, and local program requirements.

Before joining Stinson in 2016, Chris was a partner at a global law firm and co-leader of its NMTC team.

SPEAKING ENGAGEMENTS

Chris is a frequent panelist at NMTC industry conferences and instructor at tax credit workshops around the country.

PUBLICATIONS

Chris has authored numerous articles and blog posts related to NMTC industry developments.