

David K. Lutz

PARTNER

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David combines tax and transactional experience to provide a creative, practical and efficient approach to structuring and closing transactions.

A leading authority on tax credit programs throughout the country, David advises investors, community development entities and qualified businesses on state and federal community and economic development programs nationwide.

David's clients benefit from his market-leading knowledge of New Markets Tax Credits (NMTC), historic rehabilitation tax credits, renewable energy tax credits, property assessed clean energy (PACE) programs, rural jobs programs and the recently created Opportunity Fund program. As a trusted advisor to investors, community development entities, developers, syndicators, lenders and other businesses, David also provides legal counsel on general lending, real estate and tax law issues.

David is a member of the Firm's board of directors, and serves as the managing partner of the Omaha office.

In Nebraska, Stinson LLP is doing business as Stinson Leonard Street LLP.

PRACTICES & INDUSTRIES

Banking & Financial Services
Tax Credit & Impact Finance
Real Estate & Public Finance
Historic Rehabilitation Tax Credits
New Markets Tax Credits
Renewable Energy Tax Credits
State Tax Credits

ADMISSIONS

Nebraska Bar, 2010
New York Bar, 2006
Illinois Bar, 2005

EDUCATION

New York University School of Law, LL.M.,
Taxation, 2005
Chicago-Kent College of Law, J.D., *with honors*, 2004
• *Chicago-Kent Law Review*, Staff Editor,
2003-2004
Creighton University, B.A., Political Science,
2001

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EXPERIENCE

David closed hundreds of federal and state new market tax credit, historic rehabilitation tax credit and renewable energy tax credit transactions throughout the country.

He structures and closes transactions relating to the syndication of state NMTCs, state renewable energy tax credits, historic rehabilitation tax credits and other tax credits and incentives.

David closes PACE transactions throughout the country and assists with the securitization of commercial PACE assets.

He closed fund structures and loan transactions with respect to Rural Jobs Acts in various states.

David assists with the structuring and closing of Opportunity Funds.

He presents regularly to professional organizations on legal, finance and tax issues concerning tax credit programs.

RECOGNITIONS

Selected to the 2023 edition of *Chambers USA*

Selected for inclusion as a *Super Lawyers*® Great Plains Rising Star in Business Tax, 2015

NEWS

Chambers USA 2023 Legal Guide Recognizes Stinson Attorneys and Practice Groups

06.05.2023

SPEAKING ENGAGEMENTS

"Structuring, Closing HTC Transactions Post Tax-Reform," Novogradac Historic Tax Credit Conference, Nashville, Tennessee, September 2018

"NMTC with Historic Tax Credits," Novogradac New Markets Tax Credit Conference, Chicago, Illinois, October 2017

"Targeted Populations," Novogradac New Markets Tax Credit Conference, San Diego, California, January 2017

"NMTCs and HTCs: Structuring Issues," Novogradac New Markets Tax Credit Conference, New Orleans, Louisiana, October 2016

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"Small HTC Deals," Novogradac Historic Tax Credit Conference, San Antonio, Texas, September 17-18, 2015

"The Tale of Two Credits: HTC and NMTC," Novogradac New Markets Tax Credit Conference, Washington, DC, June 11-12, 2015

"Deep Dive - The NMTC Program," CohnReznick Annual NMTC Summit, Miami, Florida, May 11-13, 2015

"Valuing Operating Business," Novogradac New Markets Tax Credit Conference, New Orleans, Louisiana, October 23-24, 2014

"The Effect of State NMTCs," Novogradac New Markets Tax Credit Conference, Washington, DC, June 12-13, 2014

"Key Structuring Decisions for a New Markets Tax Credit Transaction," ABA Form on Affordable Housing and Community Development Law Annual Conference, May 22, 2014

"Targeted Populations," Novogradac New Markets Tax Credit Conference, San Diego, California, January 23-24, 2014

PUBLICATIONS

Impact of the Inflation Reduction Act of 2022 on Renewable Energy Tax Credits
09.09.2022