



Nick Kappas

Partner

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PRACTICES

- Tax
- Public Finance
- Tax Credits

EDUCATION

- Washington University in St. Louis School of Law, LL.M., Taxation, 2007
- New York Law School, J.D., cum laude, 2002, Dean's Scholarship Recipient, 1999-2002
- Colgate University, B.A., 1991

ADMISSIONS

- Missouri
- New York

EMPLOYMENT

- Thompson Coburn LLP
Partner, 2014-2017; 2023-Present
Associate, 2006-2013
- Dentons US LLP
Partner, 2017-2023
- Kelley, Drye & Warren LLP
New York, NY
Associate, 2003-2005
- Honorable Joan M. Azrack, U.S. Magistrate Judge, Eastern District of New York
Brooklyn, NY Law Clerk, 2002-2003

Nick advises businesses, tax-exempt organizations, and governmental entities on federal and state tax matters, including tax credit finance, tax-exempt bonds, and transactional tax matters.

Nick represents clients on federal tax credit transactions involving new markets, historic rehabilitation, renewable energy, and affordable housing tax credits, as well as on related federal and state tax matters, including tax credit syndications.

Nick has substantial experience in federal tax matters in the area of tax-exempt bond financing for state and local governments, and he regularly participates in tax-exempt and taxable municipal financings, including general obligation, revenue, leasehold revenue, and private activity bonds.

Nick also advises clients on the tax implications of complex commercial transactions, including acquisitions, joint ventures, liquidations, distributions, redemptions and reorganizations.

Recognitions

- Listed in The Best Lawyers in America® (by BL Rankings), 2024-2025

Presentations

- Powering Your Organization's Future with Renewable Energy TEGE Exempt Organizations Council November 17, 2023

Publications

- Quoted, "The changing face of clean energy and tax strategy," *CFO Dive*, October 30, 2023
- "How Government Incentives Drive Electric Truck Adoption: All Eyes on Measures Such as the Inflation Reduction Act," *Transport Topics*, March 2023

Affiliations

- American Bar Association Tax Section
- Missouri Bar Association Tax Law Section
- National Association of Bond Lawyers
- New York State Bar Association Tax Section