



Nicholas

Nicholas H. Kappas
Partner

nkappas@thompsoncoburn.com

St. Louis

D - (314) 552-6572

MY SERVICES

Tax

Tax Credit Finance and Economic Development

Public Finance & Public Law

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

I strive to bring a keen eye for detail and a nuanced understanding of business-critical tax issues to clients to help with their complex questions and financing transactions. Practicing law requires patience, an awareness of the client's overall needs, and creativity in solving problems, all of which are a fundamental part of my practice.

overview

When it comes to the complex world of taxes, Nick Kappas is a go-to advisor for businesses, tax-exempt organizations, and government entities. He helps clients navigate federal and state tax matters including tax credit finance, tax-exempt bonds, and transactional tax matters, bringing nearly two decades of experience in the intricacies of tax law to the table.

Nick is well-versed in 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. He has deep experience dealing with 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 on the tax implications of complex commercial transactions. He has assisted organizations with tax issues during acquisitions, joint ventures, liquidations, distributions, redemptions and reorganizations.

affiliations

Professional

- American Bar Association Tax Section

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

recognitions

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

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

presentations

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

in my free time

I enjoy spending time with my wife and three kids, taking hikes around the area, and running.