

Nicholas Kappas

Partner



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Overview

Nick is a member of Dentons' Tax practice group. He concentrates his practice on federal tax planning for federal and state tax credit transactions and tax-exempt and taxable bonds.

Nick has represented clients on tax credit transactions involving new markets, historic rehabilitation and low-income housing tax credits, as well as on related federal and state tax matters including tax credit syndication and tax-exempt organizations.

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. He has represented bond issuers and underwriters in connection with new money bonds, refunding bonds, conduit financings, and taxable or tax credit bonds. Nick advises clients on key tax issues pertaining to tax-exempt or taxable bond financings and strives to provide creative yet practical solutions to ensure a successful transaction.

Recognition

Honors and Awards

- Ranked, *Legal 500 US*, Non-Contentious Tax, 2020

Insights

- Co-author, "Section 45Q initial guidance released for carbon capture projects," Dentons client alert, February 26, 2020.
- Co-author, "New guidance clarifies aspects of the Opportunity Zone program," Dentons client alert, April 23, 2019

Activities and Affiliations

Memberships

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

Areas of focus

Practices

- Tax Credits and Tax-Advantaged Investing
- Tax
- Opportunity Zones
- Partnerships and Other Pass-Through Entity Taxation

Issues and opportunities

- Global tax guide to doing business in...

Education

- Washington University in St. Louis School of Law, 2007, LL.M., Taxation
- New York Law School, 2002, JD, *cum laude*
- Colgate University, 1991, BA

Admissions and qualifications

- Missouri
- New York