



## John S. Kaminski

Attorney

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### PRACTICE AREAS

Affordable Housing &  
Community Development

Estate Planning & Administration

Tax

### EDUCATION

George Washington University,  
B.A., *Phi Beta Kappa*, 1976

George Washington University,  
J.D., *with high honors*, 1979

### BAR & COURT ADMISSIONS

Maine

U.S. Tax Court

U.S. District Court, District of  
Maine

John Kaminski's practice is centered around transactional business and tax law with an emphasis on community and project development.

John uses his combination of tax and transactional experience to work with developers and lenders involved in real estate development, affordable housing projects, and historic rehabilitation projects. He has worked with for-profit and non-profit developers on mixed commercial and residential developments, Federal and Maine historic rehabilitation tax credit projects, low-income housing tax credit projects, project financing with the Maine State Housing Authority and other state housing authorities, resyndication and refinancing of existing housing projects, and work with U.S. Department of Housing and Urban Development programs. His community development projects also include work with the Federal and Maine New Markets Tax Credits.

He also is lead counsel for Midcoast Regional Redevelopment Authority, the public agency established to redevelop the former Brunswick Naval Station closed by the U.S. Department of Defense. Through early 2016, the redevelopment effort has involved over \$50 million in public sector financing and \$200 million in private sector financing, commercial leases to over 30 users, the sale of over 375 acres and over 25 buildings and the creation of over 800 jobs. The private sector financing involved three New Markets Tax Credit projects totaling approximately \$45 million.

John often advises clients on individual and business tax matters and on estate planning. He has also been involved in Internal Revenue Service cases at the audit, appellate, National Office and U.S. Tax Court levels, and has represented clients in state tax cases at the Maine Revenue Services and in Maine courts. He has been counsel for clients requesting private letter rulings from the Internal Revenue Service.

John is listed in the current Edition of Best Lawyers in America, a guide to leading lawyers in

the country, in the field of Tax Law, is a frequent speaker at professional seminars and has taught courses in business and tax law as an Adjunct Professor at the University of Maine School of Law and the University of New England. In Spring semester 2016, he is teaching Business Planning to third-year law students.

Prior to joining Drummond Woodsum, he was on the faculty of the Graduate School of Business at the University of Texas in Austin.

### **AWARDS**

- Tax Law Lawyer of the Year, Portland, ME (Awarded by Best Lawyers) 2017
- New England Super Lawyers, Tax, Real Estate, Estate Planning & Probate 2017-2018
- Best Lawyers USA Tax Law 2007-2019
- Martindale Hubbell, AV Preeminent

### **MEMBERSHIPS**

- American Bar Association Taxation Section
- Maine State Bar Association
- American Bar Association's Forum on Affordable Housing and Community Development
- American College of Trust and Estate Counsel

### **COMMUNITY/PUBLIC SERVICE**

- Maine State Bar Association Federal and State Taxation Committee  
*Former Chair*
- Frannie Peabody Center  
*Director and Vice President*
- Maine Affordable Housing Coalition
- Maine Affordable Housing Coalition