



## Christopher S. McLoon

Attorney

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### PRACTICE AREAS

Affordable Housing &  
Community Development

Business & Corporate

Tax

### EDUCATION

University of Maine, B.A.

New York University School of  
Law, LL.M. , 1995

Vermont Law School, J.D., *cum  
laude* , 1994

### BAR & COURT ADMISSIONS

Maine

Massachusetts

New York

Christopher McLoon is a transactional tax and business lawyer who enjoys helping clients achieve optimal business and investment results. He likes being a counselor, responsible for presenting issues and solutions in terms that lay a path for informed dialogue and good business and investment decisions. He especially appreciates working with real estate developers and investors who share his passion for creating vibrant places that create, improve, or enhance thriving communities.

Because he enjoys helping developers do great things for communities, Chris is thrilled to work in the firm's Affordable Housing and Community Development Practice. This practice group has talented business, tax, real estate and commercial finance professionals. They have counseled real estate developers, investors, and lenders on many projects throughout New England generating low income tax credits, historic tax credits, and new markets tax credits.

As a member of this team, Christopher contributes expertise in tax law, and in partnerships and limited liability companies. He has employed that expertise to:

- advise developers on real estate development projects that have included hotel, office, retail, and residential units
- advise developers and investors on Federal and state historic rehabilitation tax credits
- advise a real estate developer on minimizing the tax impact of a new markets tax credit unwind
- restructure a partnership liquidation to defer approximately \$300 million of capital gain to a year when the client (a member of a large consolidated group) realized large capital losses
- advise the investment partner in a wind farm project located on Vinalhaven, Maine, claiming a Section 1603 grant in lieu of credit
- structure and provide transaction advice on parallel fund investment partnerships and REITs for timber and private equity partnerships

- draft Accountable Care Organization LLC agreements for several major hospitals in Boston and Maine
- advise a major university, a large construction and engineering firm, and an international energy company developing and operating offshore wind power facilities using university developed technology while avoiding UBTI issues for the university

To complement his practice, Chris works on tax and business law policy. He contributed to several responses of the ABA Tax Section to proposed tax guidance from the Department of Treasury. He was the principal author of the Tax Section's comments to a notice about proposed regulations on "assets-over" partnership mergers. For his efforts and leadership qualities, the ABA Tax Section awarded Chris a Nolan Fellowship in 2004.

Chris also co-chaired committees that drafted the Maine Uniform Partnership Act, the Maine Uniform Limited Partnership Act of 2007, and the Maine Limited Liability Company Act.

Chris earned an LL.M in taxation from New York University School of Law, a J.D. cum laude from Vermont Law School.

Chris has also received several honors from ranking organizations. Nice as those honors are, he likes nothing better than when a client values and trusts him well enough to consider him part of their team.

**AWARDS**

- Business Organizations (including LLCs and Partnerships) Lawyer of the Year, Portland, ME (Awarded by Best Lawyers) 2016
- Best Lawyers USA
- New England Super Lawyers 2007, 2011 - 2013
- Martindale Hubbell, AV Preeminent
- Chambers USA, Maine, Corporate/M&A

**MEMBERSHIPS**

- Maine State Bar Association
- American Bar Association - Tax Section
- Maine Bar Association subcommittee overseeing the revision of Maine's revised Limited Liability Company Act

**COMMUNITY/PUBLIC SERVICE**

- University of Maine School of Law  
*Adjunct Law Professor, Partnership Law*