



The scope and volume of Sean Honeywill's experience, along with his tax and finance background, set him apart when it comes to efficiently structuring federal or state tax credit related transactions for his clients. Sean offers practical guidance by making technical terminology easy to understand and working together with clients to solve difficult structuring problems.

Sean focuses on the representation of investors, syndicators, lenders and developers of tax-incentivized private equity transactions, with a particular emphasis on federal and state tax credit investments.

He has an extensive background advising clients on the federal energy credit, low-income housing tax credit and rehabilitation credit. A core part of his practice in recent years has focused on the structuring of real estate transactions related to state tax credits.

Sean also routinely handles tax credit related restructurings and portfolio acquisitions. For example, he represented a Fortune 10 institutional investor in the Capmark bankruptcy; a multifamily affordable housing tax credit syndicator in restructuring over \$2 billion of debt obligations; and an international financial institution in the sale of its legacy federal tax credit portfolio. Sean also served as tax counsel to a buyer of a renewable energy portfolio that included the Nellis Air Force base solar facility, then the second largest photovoltaic power plant in the United States.

He has also advised clients on the international, federal and state tax aspects of a variety of corporate transactions, including mergers, stock and asset acquisitions, dispositions, spinoffs, and restructurings, as well as opportunity zone related investments.

Sean's broad range of experience includes:

- Serving as counsel for hundreds of federal and state tax credit transactions, including state credits in Alabama, Arkansas, California, Colorado, Connecticut, Georgia, Hawaii, Illinois, Indiana, Iowa,

Sean Honeywill

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EDUCATION

New York University School of Law,
(LL.M.), taxation

University of North Carolina School of
Law, (J.D.), high honors, Order of the
Coif

University of Pittsburgh, (B.S.), finance
and marketing, summa cum laude

BAR ADMISSIONS

Georgia

LANGUAGES

English

PRACTICES

Joint Ventures

Real Estate Development

Real Estate Finance

Tax

Tax Credits and Community Investments

INDUSTRIES

Renewable Energy

Kansas, Kentucky, Louisiana, Massachusetts, Mississippi, Missouri, Nebraska, New Jersey, New York, North Carolina, Ohio, Oklahoma, South Carolina, Texas, Virginia, West Virginia and Wisconsin

- Serving as counsel to solar developers, investors, land owners and lenders in utility scale ground mount and rooftop solar installations utilizing partnership flip, master lease and sale-leaseback structures in Arizona, California, Colorado, Florida, Georgia, Indiana, Massachusetts, New York, North Carolina, Oregon, Pennsylvania, Rhode Island, South Carolina, Texas, Virginia, and Washington, D.C.
- Serving as counsel to numerous institutional investors related to various stages of affordable housing tax credit investments, including post-closing asset management and exit strategies
- Serving as tax counsel for various large tax credit syndicator workouts and restructurings, portfolio sales and acquisitions
- Serving as counsel to wind farm developers through the permitting, construction and tax equity stages, including the sale and leaseback of a wind farm in Puerto Rico

Prior to joining Barnes & Thornburg, Sean led the national tax credit financing and syndication practice of a tax boutique firm based in Atlanta, and also practiced for seven years in the transactional tax group of an AmLaw 50 international law firm.

Sean has spoken in various forums regarding tax issues, including for the American Management Association.