



## Amy L. Tranckino

Partner

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### PRACTICE AREAS

- Tax
- Corporate

### INDUSTRIES

- Climate Change and Clean Technology
- Not-for-Profit

## OVERVIEW

Amy L. Tranckino is a partner in the Tax Practice Group in the firm's Del Mar office specializing in tax credit transactions, partnership taxation and business transactions.

### Areas of Practice

#### Business Law & Taxation

Practice includes advising clients on a broad range of business transactions. Structuring, negotiating and drafting private placement memoranda, joint venture agreements, stock/asset acquisition agreements, recapitalization and merger documents and partnership agreements.

#### Tax Credit Transactions

Practice includes representing investors, lenders, developers and CDEs in connection with a variety of affordable housing, historic and new markets tax credit projects. Representation of several corporate investors in connection with equity investments in excess of \$650 million in numerous direct investments and nationally syndicated tax credit funds including reviewing and negotiating partnership and finance documents. Representation of developers of affordable housing and historic tax credit projects has included acting as lead attorney in structuring transactions, negotiating partnership/LLC agreements and preparing opinion letters. Representation of CDE in connection with structuring NMTC transactions.

## EDUCATION

- LL.M., New York University (Taxation), 1988
- J.D., Saint Louis University, 1986
- B.A., University of California, San Diego, 1982

## ADMISSIONS

- California
- Missouri

## MEMBERSHIPS

- Member, Business Law Section, Section on Taxation, Affordable Housing Forum and Financing-Investor and Developer Issues Task Force, Affordable Housing Committee of Real Property, Probate and Trust Law Section, American Bar Association
- Adjunct Member, Partnerships and Limited Liability Companies Committee, Business Law Section, State Bar of California
- Member, San Diego County Bar Association
- Member, National Historic Trust Fund's National Trust Tax Policy Council
- Member, local historic preservation societies in San Diego, Los Angeles and San Francisco, California

## ARTICLES

- New Disclosure Requirements Enacted For Publicly Traded Corporations Incorporated or Qualified To Do Business In California, November 4, 2002
- Ms. Tranckino has contributed to numerous publications, including Smart Growth in the San Francisco Bay Area: Effective Local Approaches A study commissioned by the San Francisco District Council of the Urban Land Institute, May 30, 2003, serving as one of the draftsmen of the Drafting Committee for The Report on Legal Opinions Concerning California Limited Liability Companies, February 2000, by the Partnerships and Limited Liability Companies Committee of the Business Law Section of the State Bar of California; editing consultant for CEB publications, Business Start Up Manual: Selecting and Forming the Appropriate Entity (Chapters on S Corporations, C Corporations and Professional Corporations) (1996), and Commercial Sales and Leases (Chapter on Changes in Terms and Performance) (1993); course materials entitled "A Developer's Guide to the Low Income Housing Tax Credit." Ms. Tranckino has had her articles relating to tax credits and other tax incentives for redevelopment published in business and real estate publications including Real Estate Southern California, The San Diego Daily Transcript, and National Real Estate Investor.

## SPEECHES

- Ms. Tranckino is a frequent speaker at continuing legal education and other seminars on historic and affordable housing tax credits and business law. Past presentations and panel participations include Novogradac & Company, LLC's New Markets Tax Credit Conference (2004, 2005), Novogradac & Company's Historic Tax Credit Conference (2003, 2004), Novogradac & Company's 10th Annual Tax Credit Developers Conference (2004), the Continuing Education of the Bar (CEB) Advanced Course of Study, 2001 Mergers and Acquisitions (2001), the Tax Section of the San Diego County Bar Association, Acquiring or Disposing of an S Corporation (1997), Directors' Round Table Conference For Corporate Counsel, Protecting Proprietary Information (1997), the State Bar and Business Law Section, California's Revised Uniform Partnership Act (1996), the State Bar Annual Education Section Institute, Choice of Entity (1995), Public Counsel, Tax Credit Workshop (1992), Orange County Building Industry Association, Low and Moderate Income Housing - Building for Profit (1990), and a continuing education program sponsored by the Real Estate Section of the Los Angeles County Bar Association.