

## Alan L. Kennard Of Counsel

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Alan Kennard focuses his practice on facilitating complex transactions utilizing various financing options to effectively and efficiently maximize economic and tax benefits to his clients. Alan is a member of the Tax Practice Group and is highly knowledgeable in federal and state tax credit finance. Alan has a specialization in innovative investment structures, including those involving new markets tax credits, historic tax credits, and low-income housing tax credits, as well as public finance and various other forms of the “capital stack” (such as debt, equity, grants, federal and state subsidies).

Alan supports his clients through many aspects of real estate and taxation such as community and economic development, capital magnet fund awards, CDFI bond guarantees, enterprise awards, HOME loans, housing preservation grants, choice neighborhoods planning grants, multi-family housing direct loans, multi-family housing loan guarantees, and multi-family housing rental assistance, among others. He also supports the rural communities through rural economic development loans and grants, rural business development grants, rural community development initiative demonstration loans and grants, community facilities direct loans and grants, rural business investments, rural community development initiatives, and rural cooperative development grants.

In addition, Alan has experience in structuring federal and state transactions involving corporations and pass-through entities (such as partnerships, limited liability companies, C corporations, and S corporations).

Alan represents clients such as nonprofits, manufacturers, real estate developers, community development entities, healthcare providers, financial institutions, and state and local governments.

Prior to law school, Alan was a certified public accountant, certified internal auditor, certified fraud examiner, certified managerial accountant, and achieved certification in financial management.

### Presentations and Publications

- Author, “New Markets Tax Credit Program: Opportunity for Nonprofits in Economically Distressed Communities,” *Taxation of Exempts*, Vol. 31, No. 5 (March/April 2020)
- Speaker, “Ask an Expert: New Markets Tax Credits,” *Council of Development Finance Agencies’ 2012 CDFIA National Development Finance Summit*, Charleston, South Carolina, (November 2015)
- Speaker, “New Markets Tax Credits and Historic Tax Credits,” *Texas Housing Conference* (July 24, 2014)
- Speaker, “Introduction to QLICs and “Recapture,” *Novogradac New Markets Tax Credits Investors Conference*, San Diego (January 2014)
- Speaker, “Overview of New Markets Tax Credits 101,” *Texas Housing Conference* (July 22, 2013)
- Speaker, “Cutting-Edge Layered Tax Credit Financed Projects,” *Council of Development Finance Agencies’ 2012 CDFIA National Development Finance Summit*, Washington D.C. (August 1, 2012)
- Panelist, “New Markets Tax Credits and Other Tax Incentives for Real Estate Development: Qualifying, Applying for and Using Tax Credits to Structure Real Estate Projects,” *Strafford Publications Webinar* (July 31, 2012)
- Speaker, “Overview of New Markets Tax Credits – Residential Retail and For-Sale Housing,” *Texas Housing Conference* (July 23, 2012)
- Speaker, “Closing A Deal,” *Reznick’s 2012 New Markets Tax Credit Summit*, Miami (April 2012)
- Author, “New Markets Tax Credit Financing Available for Manufacturers,” *Illinois Manufacturer* (Winter 2012)

## Practice Areas

- [Corporate](#)
- [Taxation](#)

## Education

- The Ohio State University, Michael E. Moritz College of Law (J.D., cum laude, 1991)
- The Ohio State University (B.S., B.A., magna cum laude, 1986)

## Admissions

- Florida
- Florida Supreme Court
- Georgia
- Illinois