

## **James F. Duffy**

*Partner*

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Jim Duffy concentrates his practice on structuring and closing transactions involving federal income tax credits and other significant federal and state income tax incentives.

Jim primarily works on financing matters that use tax credits and other tax incentives (including Production Tax Credits for wind and other forms of renewable energy and Energy Investment Tax Credits for solar and certain other forms of renewable energy) to develop renewable energy production facilities. He has represented numerous developers, investors, syndicators and lenders in structuring and closing these transactions, including representing the lead tax equity investor in the Nellis Air Force Base solar installation, the largest solar PV installation in the United States at the time.

### **What do you focus on?**

#### Renewable Energy

I primarily work on financing matters that use tax credits and other tax incentives (including Production Tax Credits for wind and other forms of renewable energy and Energy Investment Tax Credits for solar and certain other forms of renewable energy) to develop renewable energy production facilities. I've represented numerous developers, investors, syndicators and lenders in structuring and closing these transactions, including representing the lead tax equity investor in the Nellis Air Force Base solar installation, the largest solar PV installation in the United States at the time.

#### Community Development

I also assist clients as they use the new markets tax credits, historic rehabilitation tax credits, and low-income housing tax credits in housing and community development projects. Sometimes the matters I work on involve two or more of these financing tools at the same time.

#### Industry Leadership

I am a frequent speaker on tax-oriented investment structures at renewable energy industry events, including conferences sponsored by the American Wind Energy Association (AWEA), the Solar Energy Industries Association (SEIA), the Environmental Business Council of New England (EBC), Power-Gen, the American Bar Association (ABA) and others.

I have served as the chair of the Equity Finance Committee of the Real Estate Section of the Boston Bar Association and as a member of the Real Estate Steering Committee of the Boston Bar Association.