

People



Anne S. Levin-Nussbaum

Partner, Tax

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vCard

Anne Levin-Nussbaum, a federal income tax lawyer for more than 25 years, focuses her practice on transactions involving the development, financing, sales and acquisitions of renewable energy projects. She advises her clients on energy tax credits, depreciation and other tax incentives for clean energy transition and alternative energy production. Anne has extensive experience representing developers, lenders, and investors in tax equity transactions utilizing flip partnership, sale leaseback, and inverted lease structures to finance renewable energy projects such as community and utility scale solar, wind, geothermal, combined heat and power, and municipal trash.

Her practice also includes representing buyers and sellers in M&A transactions, providing tax opinions and structuring advice to sponsors and tax equity, tax controversy work, advising tax credit insurers and policyholders, and reviewing PPAs, EPCs, safe harbor supply contracts, leases, tax appraisals, financial models and more.

Anne is a valuable resource on the broad range of clean energy tax credits and deductions available through the Inflation Reduction Act of 2022 (IRA) and subsequent guidance issued by the Treasury and the IRS. She frequently writes and speaks on the IRA, and is advising clients about new opportunities related to the domestic content adder, energy communities, microgrids, energy efficient building property, direct pay and transferability.

Published Work and Lectures

- *Strafford Publications, Webinar, Speaker, "New IRS Guidance for PTC and ITC Domestic Content Bonus Credit: Key Issues, Taxpayer Eligibility, New Safe Harbors,"* August 8, 2024
- *Strafford Publications, Webinar, Speaker, "Energy Tax Credits: Recent IRS Guidance, Energy Communities, Low-Income Communities, Domestic Content, and Section 48C,"* April 26, 2024
- *Strafford Publications, Webinar, Speaker, "New IRS Guidance for Domestic Content 10% Bonus Tax Credit for Renewable Energy*

Areas of Experience

Tax
Renewable Energy and Electric Power
Energy and Infrastructure
Vehicle and Equipment Leasing Taxation
Data Centers and Digital Infrastructure
Electric Vehicle Infrastructure
Project Finance and Development

Education

J.D., Temple University School of Law, 1991, *Temple Law Review*, magna cum laude
B.A., University of Pennsylvania, 1983, magna cum laude

Admissions

Bars

New York

Related Content

News Flash: The Application Portal for the 2024 Low-Income Communities Bonus Tax Credit Program Is Open!
May 29, 2024

Akerman Strengthens Nationwide Corporate Tax Practice with Partner Heather Preston
May 21, 2024

Anne Levin-Nussbaum to Speak on Energy Tax Credits
April 25, 2024

Location

*Non-resident

Projects,” August 2, 2023

- *Bloomberg Tax*, Author, “Making Sense of the IRS’s Low-Income Community Bonus Tax Credits,” June 27, 2023
- Strafford Publications, Webinar, Speaker, “New IRS Guidance for Energy Tax Credits: Energy Communities, Low-Income Communities, and Section 48C,” April 26, 2023
- *Tax Notes Federal*, Author, “Foreign Investments in U.S. Renewables Through a Leveraged Blocker,” August 2021
- *Law 360*, Co-author, “How the New Tax Law Blue Book Impacts Regulated Utilities,” January 2019
- *Pratt’s Energy Law Report*, Co-Author, “2018 and Onward: The Impact of Tax Reform on the Renewable Energy Market,” March 2018
- *Equipment Leasing & Finance*, Author, “The Impact of Tax Reform: What Equipment Leasing Companies Need to Know,” March 2018
- *Tax Notes*, Author, “IRS Tackles Put and Call Options,” June 2017

Affiliations

- Solar Energy Industries Association, Tax and Accounting Committee, Member
- American Bar Association, Tax Section, Member