

People

Sara M. Langan

Partner, Real Estate

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vCard

Sara Langan focuses her practice on tax equity financed transactions, including securing tax benefits from federal and state low-income housing, historic rehabilitation, and renewable energy tax credits. She has several years of experience representing investors, syndicators, and developers in connection with projects financed with housing tax credits. She has been involved at all levels of equity transactions, including the negotiation of operating agreements, loan documents, purchase agreements, power purchase agreements, and construction contracts; structuring equity investments and issuing state and federal tax opinion letters to equity investors; and the drafting of subscription documents and private offering memoranda for equity investments in multi-investor upper-tier funds.

Sara has experience with the taxation of partnerships, non-profit organizations, LLCs, and corporations. Sara has also been involved with the disposition, restructuring, and recapitalization of distressed tax credit properties toward the end of a project lifecycle. In addition, she has experience structuring utility-grade solar transactions utilizing federal tax credits, state tax credits and federal energy grants, as well as experience with employment tax matters, intercompany tax allocation, and financial reporting.

Related Professional Experience

- Union Pacific Railroad Company, Omaha, Nebraska, Senior Tax Analyst, 2017-2018
- Bryan Texas Utilities, Settlements Intern, 2007-2008
- Federal Energy Regulatory Commission, Summer Intern, 2007

Affiliations

- Nebraska State Bar Association, Taxation Section, President
- American Bar Association, Forum on Affordable Housing and Community Development Law & Section on Taxation, Member

Areas of Experience

Real Estate
Tax
Renewable Energy and Electric Power
Energy and Infrastructure
Affordable and Workforce Housing
Real Estate Financing

Education

J.D., University of Nebraska College of Law, 2011, *Nebraska Law Review*, Managing Editor, Order of the Coif
B.S., Texas A&M University, 2008, summa cum laude

Admissions

Bars

Illinois
Nebraska

Related Content

Maximizing Tax Credits by Installing Solar at LIHTC Projects
April 02, 2024

Akerman Grows Leading Real Estate, Tax and Economic Development & Incentives Practices with Partner Sara Langan
February 20, 2024

Location

*Non-resident

Published Work and Lectures

- American Bar Association (ABA), Journal of Affordable Housing & Community Development Law, Co-Author, Vol. 32, No. 3, “50% Test Timing for Multiple-Building Projects—Avoiding Traps for the Unwary,” 2024
- Illinois Housing Counsel (IHC) LIHTC Training, Speaker, “Twinning Deals,” October 5, 2023
- National Housing & Rehabilitation Association (NH&RA) Summer Institute, Moderator, “Green Affordable Housing,” August 3, 2023
- Tax Credit Advisor, Co-Author, Volume XXXV, No. 6, “Ironing Out Mixed-Income Projects,” June 2023
- Indiana Housing Conference, Speaker, “Inflation Reduction Act,” September 2022