



→ Amy L. Tranckino

Retired - Of Counsel

atranckino@retiredpartner.
sheppardmullin.com

Amy Tranckino is retired from the firm and is now Of Counsel. As a seasoned deal lawyer, clients appreciated Amy's creative, solutions-oriented approach to complex business matters, including mergers and acquisitions, tax credit financings and partnership ventures.

Areas of Practice

Business Law & Taxation

Amy advised clients ranging from family owned businesses to public companies in many diverse industries such as organic food and beverage, healthcare, consumer goods, energy, professional services and real estate.

Qualified Opportunity Funds

Amy closely followed developments in the opportunity zone space and frequently advises developers, investors and sponsors on structuring opportunity zone transactions. Her experience included structuring numerous qualified opportunity funds and related investments in qualified opportunity zone businesses throughout the country.

Tax Credit Deals

Amy advised developers, investors and lenders in connection with affordable housing, historic, energy and new markets tax credit projects (primary responsibility for over \$800 million in tax credit equity financings).

Deal Experience

- Formation and restructuring of qualified opportunity funds
- Mergers and acquisitions of both private and public companies
- Cross-border transactions
- Distressed company M&A transactions, including in bankruptcies
- Tax credit transactions and structures, including flip transactions, sale-leasebacks, inverted leases and capital leases, among others
- Complex "corporate divorces" through redemptions and dissolutions
- Numerous private placements of equity and debt securities
- Joint venture(s) and strategic alliances
- Negotiation of numerous complex business and financial relationships

Honors

Top Rated Lawyer in Taxation Law, *American Lawyer Media*

Articles

- New Disclosure Requirements Enacted For Publicly Traded Corporations Incorporated or Qualified To Do Business In California
11.04.2002
- Amy 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"
- Amy's articles relating to tax credits and other tax incentives for redevelopment were published in business and real estate publications, including *Real Estate Southern California*, *The San Diego Daily Transcript* and *National Real Estate Investor*.

Corporate and Securities Law Blog Posts

- "Key Corporate Tax Aspects of the New Inflation Reduction Act," August 22, 2022
- "The CARES ACT – Tax Relief," March 27, 2020
- Opportunity Zones Update NEW PROPOSED TREASURY REGULATIONS (Part III), July 10, 2019
- Opportunity Zones Update: NEW PROPOSED TREASURY REGULATIONS (PART II), May 21, 2019
- Opportunity Zones Update: NEW PROPOSED TREASURY REGULATIONS (PART I), April 24, 2019
- Pre-Liquidity California Personal Income Tax Planning for Owners of Closely Held Businesses, March 2019
- Opportunity Zones Update, November 8, 2018

Speaking Engagements

Amy 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.

Events

COVID-19 and the Law: What Companies Need to Know About The \$2.2 Trillion Stimulus Package
Webinar, 04.03.2020

The Real Estate Opportunity Zone Meeting
04.09.2019

Education

LL.M., New York University (Taxation), 1988

J.D., Saint Louis University, 1986

B.A., University of California, San Diego, 1982

Admissions

California