

Christopher M. Calpin

Associate

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About Christopher Chris Calpin is an associate in the Tax Strategy & Benefits practice group where he advises clients on federal income tax matters, with a particular focus on renewable energy tax credit matters.

Chris represents clients in a variety of investment tax credit and production tax credit transactions involving utility-scale and rooftop solar, wind, renewable natural gas, battery energy storage facilities and other renewable energy technologies, as well as the transfer and sale of tax credits under Section 6418. In addition, Chris advises various state, county and municipal governmental entities and tax-exempt entities with respect to direct-pay incentives for renewable energy tax credits under Section 6417. He also represents investors, developers and community development entities in connection with low-income housing tax credit and new markets tax credit transactions.

He has been actively involved in the tax policy aspects of the Inflation Reduction Act (IRA), One Big Beautiful Bill Act (OBBBA) and related Treasury Regulations and guidance, and he has extensive experience in advising clients on critical tax and compliance considerations related to the foreign entity of concern and prohibited foreign entity provisions introduced in the IRA and OBBBA.

Credentials

Education

- New York University School of Law, LL.M., Taxation, 2019
- Ohio Northern University College of Law, J.D., *magna cum laude*, Editor-in-Chief, *Ohio Northern University Law Review*, 2018
- Miami University, B.A., 2012

Admissions

- Ohio, 2018

Recognitions

- Recognized in *Best Lawyers: Ones to Watch in America* 2026 for Tax Law.

Expertise

Services

- Real Estate
- Tax Strategy & Benefits

About our firm

One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.