



# Dan S. Pittman

Tax  
Municipal Law & Finance

## Shareholder

Dan Pittman's practice focuses on municipal finance and tax matters for businesses, tax-exempt organizations and individuals.

In his role as bond counsel, Dan takes a comprehensive approach to helping municipalities sell municipal bonds. He is involved in every step of lending transactions, from doing the necessary legal research to preparing town meeting materials to drafting the documentation and issuing the bond opinions banks require to lend to municipal borrowers. He takes an active approach to bond transactions, getting involved early and thoroughly so that he can ensure a smooth, efficient process and timely, stress-free closings. He has acted as bond counsel for towns, cities, counties, water districts and other governmental units, and specializes in finding creative and effective ways to build infrastructure and support local businesses.

He also has extensive experience representing clients with respect to international, federal and state tax matters, and assists clients at every stage of development, from providing structuring advice and drafting organizational documents to advising on tax-efficient structures for acquisitions and dispositions of assets and businesses. He also provides day-to-day advice on a wide range of issues, including advising regarding equity and debt issuances, cross-border planning to take advantage of foreign tax credits and shelter gains from U.S. taxation, individual income tax planning and compliance, executive compensation and the tax consequences of real estate transactions.

Dan has worked closely with various tax-exempt organizations, advising on matters including corporate governance, charitable activities, the taxation of investment income, calculation of public support and compliance with rules regarding prohibited transactions.

Prior to joining Eaton Peabody, Dan was a tax associate with the Wall Street law firm of Carter Ledyard & Milburn LLP from 2001 to 2011.

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Peabody  
Attorneys at Law

### **Illustrative bond matters**

In 2014, Dan served as bond counsel in transactions with a cumulative principal amount of over \$33,000,000. Illustrative matters include:

Town of Unity \$5,000,000 in private activity revenue bonds to assist Unity College in building a dormitory and improving facilities.

Town of Lisbon: Using \$818,000 in federal Qualified Energy Conservation Bonds to enter a lease purchase arrangement to improve Town buildings

Bangor Water District: Borrowing \$1,047,843 from the Maine Municipal Bond Bank's State Revolving Fund program

Sanford Housing Authority: \$1,763,243 general obligation bond relating to energy efficiency upgrades

Penobscot County: short-term note for \$3,500,000 in anticipation of taxes

### **Bar Admissions**

States of Maine and New York  
United States Tax Court  
U.S. District Court, District of Maine

### **Education**

New York University School of Law, J.D., 2001, L.L.M., taxation, 2005  
Augustana College, B.A., 1998

### **Memberships & Affiliations**

Business Law Section, Maine State Bar Association  
Penobscot County Bar Association  
Town of Alton Planning Board, Member

[eatonpeabody.com](http://eatonpeabody.com)

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