



John S. Kaminski Attorney

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Bio

John Kaminski's practice is centered on business transactions and tax law with an emphasis on community and project development. He leverages a combination of tax and transactional expertise to help clients achieve their objectives.

John regularly advises developers and lenders involved in real estate development, affordable housing projects, and historic rehabilitation projects. He has worked with for-profit and non-profit developers on mixed commercial and residential developments, federal and Maine historic rehabilitation tax credit projects, low-income housing tax credit projects, project financing with the Maine State Housing Authority and other state housing authorities, resyndication and refinancing of existing housing projects, and U.S. Department of Housing and Urban Development programs. His community development projects also include work with New Markets Tax Credit.

John serves as lead counsel for Midcoast Regional Redevelopment Authority, the public agency established to redevelop the former Brunswick Naval Air Station, which closed in 2011. The redevelopment effort has involved over \$400 million in public and private sector financing, property transfers through property sales or commercial leases to over 135 business users, and the creation of over 2400 jobs. The private sector financing involved three New Markets Tax Credit projects totaling approximately \$45 million.

John often advises clients on individual and business tax matters and on estate planning. He also handles federal tax cases at the audit, appellate, National Office and U.S. Tax Court levels, and has represented clients in state tax cases at the Maine Revenue Services and in Maine courts. He

Practice Areas

Affordable Housing &
Community Development
Business & Corporate
Mergers & Acquisitions
Non-Profit & Tax Exempt
Entities
Estate Planning & Administration
Tax

Admissions

Maine
U.S. Tax Court
U.S. District Court for the
District of Maine

also represents clients requesting private letter rulings from the Internal Revenue Service.

John is listed in New England Super Lawyers and Best Lawyers in America in the field of Tax Law, is a frequent speaker at professional seminars and has taught courses in business and tax law as an Adjunct Professor at the University of Maine School of Law and the University of New England.

Education

George Washington University, J.D., *with high honors*, 1979

George Washington University, B.A., *Phi Beta Kappa*, 1976

Recognition

Tax Law, Lawyer of the Year, Portland, ME (Awarded by Best Lawyers) 2017, 2020, 2025

Best Lawyers USA, Tax Law

New England Super Lawyers

Martindale Hubbell, AV Preeminent

Memberships

American Bar Association Taxation Section
Member

Maine State Bar Association
Member

American Bar Association's Forum on Affordable Housing and Community Development
Member

American College of Trust and Estate Counsel
Member

Community/Public Service

Maine State Bar Association Federal and State Taxation Committee
Former Chair

Frannie Peabody Center
Former President and Director

Maine Businesses for Social Responsibility
Former Director

