



Glenn S. Miller

Partner and Co-Chair, Affordable Housing and Community Development Practice

Real Estate

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Glenn Miller brings a creative approach to tax issues present in a wide range of domestic and international transactions. He has particular experience structuring real estate investments by pension funds and real estate investment trusts (REITs). He also has established a national reputation in the areas of affordable housing and historic tax credits, where he has developed groundbreaking deal structures that have generated hundreds of millions of dollars in profits for his clients. Glenn also has experience with the tax issues that arise in bankruptcies, workouts and restructurings — particularly those involving real estate borrowers and lenders and restructurings involving federal and state tax credits.

At the intersection between business realities and income tax law

Glenn brings a deep understanding of the real estate development business to his tax practice. It helps him to design innovative financial structures that maximize tax efficiency for REITs, real estate developers, tax credit syndicators and fund managers — all while maintaining compliance with federal and state income tax laws.

A pioneer in affordable housing and historic tax credits, Glenn has designed multiple influential structures for the taxation of mixed-used affordable housing projects. He created the first practical syndication of a so-called "80-20" mixed-income bond-financed apartment building. That structure has since been adopted in projects nationwide. He also co-created what is now the primary financing vehicle for tax-exempt bond-financed mixed-income apartment buildings in New York state.

Glenn also pioneered the first tax-exempt bond finance "step-in-shoes" condominium-affordable apartment conversion transaction — a structure that, when employed in a later transaction, resulted in the transaction being awarded the title of Wall Street Journal Real Estate Deal of the Week.

Practices

- Affordable Housing and Community Development
- Real Estate
- Transactional Tax Planning

Industries

- Hospitality

Education

- JD, Harvard Law School, *cum laude*
- BS, Louisiana State University, *summa cum laude*

Bar Admissions

- District of Columbia

Court Admissions

- US Tax Court

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Recognitions

Recognized or listed in the following:

- *The Legal 500 United States*
 - Recommended Attorney, 2015, 2024

News

- Katten Highly Ranked in Legal 500 United States 2024 (June 12, 2024)
- Katten Announces Leadership Changes in Financial Markets and Regulation, Affordable Housing and Community Development Practices (December 22, 2022)
- Katten Represents Blue Vista on the Formation of a Joint Venture to Acquire Student Housing Projects in the United States (October 27, 2021)
- Glenn Miller Defends Opportunity Zones (September 30, 2019)
- Katten Forms Federal Opportunity Zone Working Group (October 12, 2018)
- Katten Represents Buyers on Loan and Regulatory Compliance in Landmark Starrett City Deal (May 8, 2018)
- Katten Represents Moinian Group in New York Construction Financing (August 5, 2014)
- Katten Snags Team of Top Attorneys to Grow Real Estate Practice in New York and Washington, DC (February 1, 2014)

Publications

- Katten's Real Estate Group Authors Two Articles Appearing in *The Banking Law Journal* (January 28, 2025)
- New York State Legislature Passes FY 2025 Budget, Including Significant Action on Housing (May 8, 2024)
- Federal Tax Credit Legislation Recognizes Housing Crisis and Provides Platform for Additional Reform (April 1, 2024)
- Fixing the Housing Crisis: Subsidized Housing Is a Slice of the Solution | *New York Law Journal* (December 20, 2022)
- New York Expands Liability Provisions for New York Real Estate Transfer Tax (May 26, 2021)

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- The CARES Act Stimulus Bill: Tax Changes to Improve Liquidity for Businesses, Assist Employers and Stimulate the Economy (April 6, 2020)
- Additional Proposed Regulations Issued Regarding Opportunity Zones (April 23, 2019)
- Electing Out of the New Partnership Rules (March 13, 2019)
- Qualified Opportunity Zone Proposed Regulations Q&As (October 22, 2018)
- Are You Ready for the New Partnership Audit Regime? (July 12, 2018)
- New Partnership Audit Regime Set to Take Effect in 2018, Proactive Planning Recommended (August 7, 2017)
- Reaction to Uncertainty in Affordable Housing Industry Brought on by Trump Election (December 8, 2016)
- IRS Ruling Creates Opportunities for Tax Savings by Companies With Substantial Real Estate Assets (August 20, 2014)

Presentations and Events

- 9th Annual Tax-Efficient Investing Program (November 3–17, 2021) | *Speaker / Comparative Use Cases*
- Opportunity Zones Forum (October 30, 2019) | *Panelist*
- The Latest Evolution in Tax-Efficient Investing for Sophisticated Investors, Family Offices, Wealth Advisors, Distributors and Alternative Asset Managers (October 28, 2019)
- National Housing & Rehabilitation Association Spring Developers Forum 2017 (May 8–9, 2017) | *Panelist*