

Sarah Ma

Associate

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Practices

FOCUS: Transactional Tax Planning

Affordable Housing and Community Development

Real Estate

Education

JD, Georgetown University Law Center

LLM, Georgetown University

BA, Georgetown University

Bar Admissions

District of Columbia

New York

Sarah Ma works with business clients on a broad range of federal, corporate and partnership tax matters in both domestic and international contexts. Sarah helps her clients with REIT tax and compliance issues, including the formation and operation of REITs and tax structures involving REITs. Sarah advises real estate developer and investor clients on tax issues involving affordable housing developments, including the Low Income Housing Tax Credit and other federal housing tax credits. Sarah also represents clients before the IRS with respect to various controversy matters and obtaining private letter ruling requests. Sarah has experience with tax issues that arise out of cancellation of debt income — an issue that frequently arises in bankruptcies, workouts and restructurings — and particularly those that involve real estate borrowers.

News

- Sarah Ma Comments on Opportunity Zone Regulatory Issue (August 16, 2019)
- Katten Lawyers Tapped to Join Career-Building Program for Diverse Attorneys (May 21, 2019)
- Katten Attorneys Prepare Chicago High School Students for Career Success (November 8, 2018)
- 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 Honors Attorneys for Exceptional Pro Bono Service (June 27, 2017)

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Publications

- New York Expands Liability Provisions for New York Real Estate Transfer Tax (May 26, 2021)
- 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)
- Qualified Opportunity Zone Proposed Regulations Q&As (October 22, 2018)
- Recent Legislation Limits Settlement Payment Tax Deductions (March 7, 2018)