Mitchell A. Fagen

Associate

Transactional Tax Planning

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Mitchell A. Fagen helps his clients with tax planning. This includes helping businesses, financial institutions and other entities on tax issues related to asset-backed securitizations, residential and multifamily mortgage-backed securitizations, private credit and other debt transactions, partnership tax matters, insurance-dedicated funds (IDFs) and privately placed life insurance and annuities (PPPLI/PPVA), and corporate transactions, in both domestic and international contexts.

Recognitions

Recognized or listed in the following:

- *Best Lawyers in America*
  - Ones to Watch
    - Banking and Finance Law, 2025
    - Tax Law, 2024–2025

News

- Katten Attorneys Recognized as *Best Lawyers®* and *Best Lawyers: Ones to Watch®* Award Recipients (August 15, 2024)
- Katten Represents Buyers Acquiring Controlling Ownership Interest in Dallas Mavericks (January 4, 2024)
- Katten Attorneys Distinguished by *Best Lawyers®* (August 17, 2023)
- Coronavirus (COVID-19) Resource Center (November 10, 2021)
- *Bloomberg Law* Discusses Tax Benefits in Latest PPP Round With Mitchell Fagen (February 5, 2021)

Practices

- Commercial Mortgage-Backed Securities
- International
- Private Credit
- Private Equity and Real Estate Fund Formation
- Structured Finance and Securitization
- Structured Products and Derivatives
- Transactional Tax Planning

Industries

- Entrepreneurial Ventures
- Finance and Financial Markets

Education

- JD, Columbia University, Harlan Fiske Stone Scholar
- LLM, New York University
- BA, Cornell University

Bar Admissions

- District of Columbia
- New Jersey
- New York

Court Admissions

- US District Court, District of New Jersey

Professional & Community Involvement

- Structured Finance Industry Group, Tax Policy Committee

Publications

- Wyden's PPLI/PPVA Deja Vu Proposal: A Tax-Shelter Narrative, a Far Broader Statutory Rule and the Continuing Importance of Current-Law Compliance (May 20, 2026)
- Tax Planning Opportunities for Data Center Land Assembly — Net Investment Income Tax Exemption for Active Participants in Land Assemblage Activities (March 4, 2026)
- Tax Provision Changes: How the OBBBA Impacts Individuals, Businesses and Estate Planning (August 28, 2025)
- US Treasury Releases Final Regulations for $7,500 EV Tax Credit, Maintains Exclusions for Foreign Entities of Concern (May 3, 2024)
- Electric Vehicle Tax Credits: An Update | *Pratt's Energy Law Report* (May 2024)
- *ESG Guidepost* | Issue 11 (February 2024)
- Updates on EV Tax Credits (February 26, 2024)
- *ESG Guidepost* | Issue 2 (May 2023)
- Treasury and IRS Release Proposed Regulations on Consumer Electric Vehicle Tax Credits (April 10, 2023)
- Treasury Releases Guidance on Electric Vehicle Tax Credits (January 3, 2023)
- Tax Implications of Debt Restructuring and Workouts During Difficult Times (April 27, 2020)
- New IRS Guidance on Forbearances and Modifications of Mortgage Loans as a Result of COVID-19 (April 14, 2020)
- The CARES Act Stimulus Bill: Tax Changes to Improve Liquidity for Businesses, Assist Employers and Stimulate the Economy (April 6, 2020)

Presentations and Events

- Debt Restructuring and Repurchase: Tax Implications for Borrowers and Lenders (July 23, 2020) | *Panelist*
- Structuring Transactions and Tax Planning in Difficult Times (April 17, 2020) | *Panelist*
- Navigating with CARES: Roadmap and Roadblocks to Getting Small and Mid-Size Business Loans Under the CARES Act (April 8, 2020) | *Panelist*

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