

# S. Shawn Whitney

TAX CREDIT FINANCE CHAIR

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As leader of Polsinelli's tax credit financing group, Shawn Whitney is dedicated to structuring and financing low-income housing, historic rehabilitation and new markets tax credit transactions.

Utilizing his unique experience structuring tax credit transactions, he leads a team that represents developers, investors, syndicators, lenders and Community Development Enterprises (CDEs) in all aspects of tax credit transactions. In 2025, the team closed 64 tax credit transactions totaling more than \$1 billion in deal volume.

## **New Markets Tax Credits**

Shawn and his team regularly represent CDEs on the deployment of New Markets Tax Credit (NMTCs) allocations. He also represents Qualified Active Low Income Community Business that have received NMTCs awards. Understanding the impact NMTCs projects can have on a community, Shawn works closely with lenders to create and implement NMTCs lending platforms.

## **Low Income Housing Tax Credits**

Shawn has a passion for affordable housing, representing lenders in the financing of hundreds of millions of dollars annually of LIHTC construction and permanent debt for both 4% and 9% deals. His work with a mid-western banking institution has helped the client grow from its first affordable housing loan to now representing it on nearly a billion dollars annually in annual 4% and 9% financing transactions. In addition to his significant lender representation, Shawn actively represents developers throughout the country on affordable housing projects utilizing 4% and 9% LIHTC, HOME funds, ARPA and various municipal and state grants.

## **Historic Tax Credits**

Finally, Shawn is involved in billions of dollars of historic rehabilitation projects nationwide utilizing federal and state historic tax credits. His historic rehabilitation experience includes the representation of historic tax credit bridge lenders, syndicators and developers. Many of his projects also utilize other incentives such as tax abatements/exemptions and tax

## **Capabilities**

- Tax Credit Finance
- Real Estate
- Opportunity Zones
- Government Incentives
- Affordable Housing

increment financing.

Shawn also represents developers in the development of large scale multifamily, continuum of care facilities and hospitality projects by guiding not only real estate related issues, but also equity offerings and joint venture matters.

With over 20 years of industry experience, Shawn has developed deep relationships within the tax credit financing industry and is a regular speaker at both regional and national conferences.

## **Education**

- University of Missouri-Kansas City School of Law (J.D., 2001)
- Drury University (B.S., 1998)

## **Bar Admissions**

- Florida
- Missouri

## **Memberships**

- The Affordable Housing Tax Credit Coalition, Legislative Committee Member
- American Bar Association
- The Missouri Bar
- Historic Revitalization for Missouri
- Missouri Workforce Housing Association (MOWHA)

## **Recognition**

- Named a 2025 Influencer in Multifamily by GlobeSt.
- Selected for inclusion in *Best Lawyers in America*® for Real Estate Law, 2022-2026
- Named one of The Best Lawyers in America® Trailblazer