Todd L. Cooper
Partner

Cincinnati
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State and local government clients, nonprofit clients, and for-profit clients look to Todd for his in-depth knowledge and experience in tax matters related to public finance, renewable energy tax credits, and exempt organizations.

OVERVIEW

Todd focuses his practice on tax matters related to public finance, primarily the federal taxation aspects of municipal bonds, tax matters related to tax-exempt organizations, and tax matters related to state and federal tax credits, including renewable energy tax credits. He also handles tax controversy matters related to these areas of his tax practice and serves as bond and underwriter's counsel on public finance transactions.

Todd concentrates on the federal tax aspects of economic development, transportation, health care, student loan, and single and multifamily housing transactions; electric power, natural gas, water, and sewer utility debt issues; stadium and convention center financings; private and public secondary education, and college and university issues; governmental pooled financings, including revolving fund programs; industrial development and exempt facility bonds; and tax credit bonds.

Todd also focuses on the formation of tax-exempt entities and the retention of their tax-exempt status. He handles IRS examinations, and, when necessary, IRS Appeals, and the IRS Voluntary Compliance Program.

AWARDS

- *The Bond Buyer*, ESG/Green Financing Deal of the Year (2023)
- *Best Lawyers in America*®: Public Finance Law (2018-2026), Tax Law (2021-2026)
- *Best Lawyers in America*®: Public Finance Lawyer of the Year (2019, 2024)
- *Chambers USA*: Public Finance, Ohio (2025)
- *Corporate INTL Magazine*, Public Finance Lawyer of the Year in Ohio (2020)
- *The Bond Buyer*, Southeast Region Deal of the Year (2019)
- Who's Who in Greater Cincinnati Law (2012-2013)
- Top Lawyers in Ohio (2013)
- *Super Lawyers*®: Ohio (2005-2006)
- AV Rating® by Martindale-Hubbell

TOP AREAS OF FOCUS

- Bond Counsel
- Public Finance
- Tax

ALL AREAS OF FOCUS

- Affordable Housing + Community Development
- Bond Counsel
- Educational Institutions
- Energy Tax
- Public Finance
- Tax
- Tax: Public Finance

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Past chair, American Bar Association Tax Section Tax Exempt Financing Committee
- Past president, American College of Bond Counsel
  - Regular fellow
- Member, National Association of Bond Lawyers Tax Committee
- Member, National Association of Bond Lawyers Workshop Steering Committee
- Member, Sisters of Notre Dame de Namur Development Committee and Partners in Action Committee
- Board member, Catamount Residential Owners Association
- Member, Linden Grove School Governance Committee
  - Past vice president, board of directors

EDUCATION AND CERTIFICATIONS

EDUCATION

- University of Notre Dame the Law School, J.D.
- University of Notre Dame, M.B.A.
- Amherst College, B.A.

BAR ADMISSIONS

- Ohio

SPEAKING ENGAGEMENTS

- Speaker, "Private Activity Bond Tests: Real World Considerations," NABL U: The Workshop, September 9-12, 2025.
- Speaker, "Current Legal Topics and Other Topics in Public Finance," Massachusetts Collectors and Treasurers Association, August 12-15, 2025.

- Speaker, "NABL U: The Institute," NABL, March 20-21, 2025.
- Speaker, "A Case of First Impression, Quincy, Massachusetts Issue Utilizes Blockchain Technology (Maybe You Can Teach Old Bond Lawyers New Tricks)," American College of Bond Counsel Colloquium, September 18, 2024.
- Speaker, "What Does the IRS Think About Your Client's Bond Issue – A View from the Other Side," NABL, September 18-20, 2024.
- Speaker, "Current Legal Topics and Other Topics in Public Finance," Massachusetts Collectors and Treasurers Association, August 13-16, 2024.
- Speaker, "The Commissioner's Side: IRS Examinations, Voluntary Compliance Programs and Outreach," NABL, October 18-20, 2023.
- Speaker, "Current Legal Topics and Other Topics in Public Finance," Massachusetts Collectors and Treasurers Association, August 15-17, 2023.
- Speaker, "Issuing Debt in the Current Interest Rate Environment – Managing Arbitrage in These Trying Times," Massachusetts Collectors and Treasurers Association, June 12-14, 2023.
- Speaker, "Giving and Receiving the 501(c)(3) Opinion in Bond Transactions," American Bar Association, May 4-6, 2023.
- Speaker, "Tax Rules that Only Apply to Small Issues," NABL, March 9-10, 2023.
- Speaker, "The Commissioner's Side: IRS Examinations, Voluntary Compliance Programs and Outreach," NABL U, October 12-14, 2022.
- Speaker, "May Tax Meeting," American Bar Association Section of Taxation, May 13, 2022.

PUBLICATIONS

- Co-author, "The One Big Beautiful Bill Act: Analysis of Key Amendments to the Excise Tax Imposed on Certain Private College and University Endowments," *Troutman Pepper Locke*, July 23, 2025.
- Co-author, "Treasury and IRS Issue Updated Domestic Content Guidance Under IRA and First Updated Elective Safe Harbor," *Troutman Pepper Locke*, January 28, 2025.
- Co-author, "Treasury and IRS Issue Final Regulations on Clean Electricity Production and Investment Tax Credits," *Troutman Pepper Locke*, January 23, 2025.
- Co-author, "IRS Issues Final Regulations on Clean Hydrogen Tax Credits," *Troutman Pepper Locke*, January 15, 2025.
- Co-author, "IRS Releases Final Direct Pay Energy Tax Credit Regulations," Locke Lord QuickStudy, March 19, 2024.
- Co-author, "Is Arbitrage a Thing Again?" Locke Lord QuickStudy, March 23, 2023.
- Co-author, "Treasury and IRS Release Favorable Final Regulations on University Excise Tax," Locke Lord QuickStudy, September 21, 2020.
- Co-author, "In Response to the COVID-19 Pandemic, the IRS Releases Temporary Guidance to State and Local Issuers of Tax-Exempt Bonds," Locke Lord QuickStudy, May 8, 2020.
- Co-author, "Opportunity Zones Program," Locke Lord, 2020.