



Jakob Seidler

ASSOCIATE

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OVERVIEW

Jakob advises clients on the legal and financial structures that bring energy and infrastructure projects to life—whether by unlocking the value of federal clean energy tax credits or by securing the commercial financing that makes development possible.

His practice sits at the crossroads of federal tax credit law and transactional finance, and he draws on both disciplines to guide clients through complex, multi-party deals from term sheet through closing.

Jakob focuses a significant portion of his practice on federal energy tax credits generated by clean energy and advanced manufacturing projects. He has substantial experience with investment tax credits (ITC), production tax credits (PTC), advanced manufacturing production tax credits, and other credits, including those under Internal Revenue Code sections 30C, 45, 45V, 45Y, 48, 48E, 45X, and 45Z. He regularly represents buyers and sellers in tax credit transfer transactions, assisting with due diligence, negotiating and drafting transfer agreements, and structuring closing deliverables. His diligence work spans the full range of transfer-related issues—including project ownership, purchase price support, beginning-of-construction, prevailing wage and apprenticeship requirements, domestic content and energy community adders, recapture risk, and foreign-entity-of-concern considerations.

Jakob's tax credit experience is reinforced by a strong transactional finance foundation. He represents banks and other financial institutions in documenting and closing commercial loan transactions, including drafting and

Services

Alternative Commercial Finance
Banking & Finance
Energy Tax Credits
Fintech

negotiating credit agreements and amendments, promissory notes, loan and security agreements, guaranties, deeds of trust and mortgages, UCC-1 financing statements, and subordination and non-disturbance agreements. He also assists with commercial real estate diligence in connection with financings.

The combination of his tax credit and finance backgrounds gives Jakob a practical understanding of how lenders, investors, and developers approach the risk and reward of finance from multiple vantage points. Hardworking and detail-oriented, he is committed to delivering thorough and precise legal work—and driven to help his clients move projects from concept to completion, particularly when they are funding new and innovative developments within their communities.

Experience

- Represents buyers and sellers in federal energy tax credit transfer transactions, encompassing both investment tax credits and production tax credits under IRC sections 30C, 45, 45V, 45Y, 48, 48E, 45X, and 45Z.
- Performs comprehensive due diligence on tax credit transfer transactions, including analysis of project ownership, purchase price support, beginning-of-construction requirements, prevailing wage and apprenticeship compliance, domestic content and energy community adders, recapture exposure, and foreign-entity-of-concern restrictions.
- Drafts and negotiates Tax Credit Transfer Agreements and accompanying documents.
- Drafts and negotiates commercial loan documentation, including credit agreements, promissory notes, loan and security agreements, guaranties, and real estate security instruments for bank and institutional lender clients.

Education

- J.D., University of Alabama School of Law
 - *magna cum laude*
 - *Alabama Law Review*, Senior Editor
- B.A., University of Alabama
 - *magna cum laude*

Admissions

- Wisconsin



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