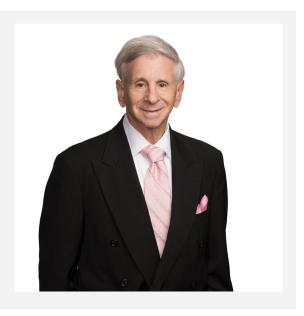# BLANKROME

Michael I. Sanders | Partner
Tax

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Michael Sanders is the lead partner of the firm's Washington, D.C., office tax group. He focuses his practice in the area of taxation, offering particular knowledge in matters affecting partnerships, limited liability companies, S-corporations, real estate, tax controversy, opportunity zone funds, and estate planning, including trusts and estates. He also has a large practice in the area of exempt organizations involving healthcare and low-income housing, associations and joint ventures between for-profits and nonprofits, as well as structuring New Markets Tax Credit ("NMTC") and Historic Tax Credit ("HTC") transactions. He regularly serves as an expert witness in complex litigation.

Michael is the author of *Joint Ventures Involving Tax-Exempt Organizations* (4th Ed., 2013; 2016 Supplement) published by John Wiley & Sons, Inc. The book was recently cited by the majority opinion in the widely covered U.S. Supreme Court decision in *Burwell v. Hobby Lobby Stores, Inc.* He is also an adjunct professor at George Washington University Law Center and Georgetown University Law School teaching Income Taxation of Partnerships and Subchapter S Corporations and Tax Treatment of Charities and Other Non-Profit Organizations, and Joint Ventures Involving Tax Exempt Organizations (including healthcare, universities, LIHTC, new markets, HTC, and conservation organizations, respectively).

Michael is a frequent speaker on the Opportunity Zone Fund legislation, part of the 2017 Tax Cut and Jobs Act. He advises funds, investors, and real estate companies on the program requirements and provides up-to-date guidance.

Michael has been recognized by *Chambers USA* as a leading tax attorney, with clients noting that "he stands out for his persistence, accessibility, seasoned judgment and reasonableness, coupled with his creativity in finding solutions" and

that he is "well connected in the industry, very experienced and bright." In 2007, he was selected from a field of the nation's leading lawyers and judges as a finalist for the *Lawdragon 500* based upon his current impact on the biggest issues and deals in the law.

Prior to Blank Rome, Michael served as an attorney-adviser to the assistant secretary of tax policy at the Office of Tax Legislative Counsel and as a trial attorney at the U.S. Department of Justice (Attorney General's Honors Program).

In 2016, Michael was honored by The George Washington University Law School for his 40 years of teaching at the law school.

Admissions

- Supreme Court of the United States
- District of Columbia
- New York
- U.S. Tax Court
- United States Court of Federal Claims

Memberships

- American Bar Association
- American Institute of Certified Public Accountants
- District of Columbia Bar Association
- Internal Revenue Service Commissioner's Exempt Organizations Advisory Group

Education

- New York University, BS, summa cum laude
- New York University School of Law, LLB
- Georgetown University, LLM Tax

Recognitions

- Tax Law, listed in *Chambers USA*
- 2006–2024, Litigation and Controversy – Tax and Tax Law in Washington, D.C., listed in *Best Lawyers in America*©
- 2022, "Top Lawyers Hall of Fame," listed in *Washingtonian*
- 2020–2021, listed in Capital Pro Bono Honor Roll
- 2019–2022, "Top 25 Opportunity Zone Influencer," listed in *OZ Magazine*
- 2007–2009, 2011, 2014–2015, "Top Tax Lawyer" in Washington, D.C., listed in *Washingtonian Magazine*
- 2014, "Outstanding Attorney Award" by the Nonprofit Organizations Committee of the American Bar Association, Business Law Section
- 2005, "Light of Jerusalem Award," by the Israel Bonds Legal and Financial

Division
- 2004, "Top Ten Lawyer" and "Top Tax Lawyer," listed in *Washington Business Journal*

Professional Activities

Michael serves as co-general counsel and a member of the Board of the Children's Charities Foundation, which funds nonprofit organizations that support disadvantaged and at-risk children.