



**Todd L. Cooper**  
Partner

Cincinnati  
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#### Practices

Affordable Housing &  
Community  
Development  
Public Finance  
Tax  
Tax: Public Finance

#### Industry Groups

Educational Institutions

#### Education

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

#### Admissions

Ohio

## Overview

Todd Cooper is a Partner in the Public Finance group of Locke Lord LLP where he 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. He also serves as bond and underwriter's counsel on public finance transactions. Todd concentrates on the federal tax aspects of transportation, health care, student loan, and single and multifamily housing transactions; advance refundings; 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 retention of their tax exempt status. He has delivered arbitrage rebate calculations and opinions on more than 2,000 issues with a total original principal amount in excess of US\$50 billion.

Todd is rated AV-Preeminent by Martindale-Hubbell and has been listed in [Ohio Super Lawyers](#), the 2013 edition of Top Lawyers in Ohio and the 2012 and 2013 editions of Who's Who in Greater Cincinnati Law. Todd serves as a Vice-Chair of the Tax Exempt Financing Committee of the American Bar Association Tax Section. He was elected a Regular Fellow of the American College of Bond Counsel and is currently serving on their Board of Directors.

Todd has been a member of various tax panels beginning in 1988. He was a member of the National Association of Bond Lawyers Bond Attorneys Workshop's Steering Committee from 1989 to 1991 and 2006 to 2008. He served as panel chair of 501(c)(3) Obligations in 1989, Governmental Obligations in 1990, Alternatives to Arbitrage Rebate in 1991, Exempt Facilities in 2006 and 2007, and Introduction to Swaps in 2008. He served on the faculty at the Fundamentals of Municipal Bond Law Seminar in 2007 and 2008. He has also served as a panelist and panel chair for a number of presentations at meetings of the Tax Exempt Financing Committee of the American Bar Association, including panels on Legislative Reform, the Definition of a Political Subdivision and airport and seaport finance. Todd publishes frequently on public finance topics and has addressed numerous groups on arbitrage, private activity, general public finance tax topics and the American Recovery and Reinvestment Act of 2009.

## Community Leadership

- Member, Sisters of Notre Dame de Namur Partners in Action Committee
- President, Catamount Residential Owners Association in Colorado

## Recent News

### Locke Lord QuickStudy: IRS Releases New Management Contract Rules

Locke Lord Publications  
Locke Lord LLP  
January 30, 2017

**Management Contracts – What is a Safe-Harbor, That is the Question**

Speaking Engagement

American Bar Association Tax Section 2017 Midyear Meeting

January 19, 2017

**Locke Lord QuickStudy: IRS Releases New Management Contract Safe Harbors For Bond-Financed Property**

Locke Lord Publications

Locke Lord LLP

Updated September 8, 2016 (August 31, 2016)

**IRS**

**Locke Lord Opens Office in Cincinnati, Expanding Firm’s Public Finance Capabilities and Client Support**

News Release

June 20, 2016

**Locke Lord Expands Public Finance Practice with Addition of Todd Cooper as Tax Partner**

News Release

April 21, 2016

**Events**

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**American Bar Association Tax Section 2017 Midyear Meeting**

Orlando, Florida