



## Michael J. Raposa - Associate

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### Bio

Michael J. Raposa is an Associate in DarrowEverett's Private Wealth Services, Tax, and Energy & Infrastructure Practice Groups. Michael works with a wide range of clients, from individuals to large public and private business entities.

Michael's private wealth planning representation includes advising individuals and businesses on estate planning, wealth and asset preservation planning, and tax mitigation strategies.

Michael's tax experience includes extensive involvement with the structuring and sale of real estate investment assets. He works with managers, accountants, and in-house counsel of companies to resolve a variety of tax-related issues, from business formation, to restructuring, to optimizing federal income tax deductions.

### Practice Areas

- [Tax](#)
- [Energy & Infrastructure](#)

- [Trusts & Estates](#)
- [Corporate & Business Transactions](#)

## Prior Experience

Prior to joining DarrowEverett, Michael was an associate attorney in the Tax department of a large Boston-based firm where he worked in their transactional Tax practice, assisting clients with M&A transactions, REITs, tax compliance, optimizing federal income tax deductions, securities filings, and income tax returns for wealthy individuals, estates, trusts, and private foundations.

While in law school, he was the Senior Note Editor of the William & Mary Bill of Rights Journal (volume 27), served as an Associate Chair of the Honor Council, conducted research for the Center for Legal & Court Technology, interned at the National Center for State Courts, and volunteered at the Community Tax Law Project in Richmond, VA. Prior to law school he spent five years in the healthcare information technology industry, working with hospitals across the U.S. and Canada.

## Representative Matters

- Represented an owner/investor in a complex multistate business separation of a real estate company and its subsidiaries which involved financing through multiple lenders, transfers of real estate, as well as all interests in the old and new real estate entities. We not only provided the above-mentioned representation, but also negotiated the agreement that governed the transactions, drafted the documents to facilitate the transfers and changes to corporate governance, performed due diligence and cured title and corporate defects found during the process, coordinated financing and loan modifications work with multiple lenders, and reorganized and streamlined our client's portfolio and holdings.
- On behalf of a New England renewable energy developer, we negotiated and drafted documents for and closed the purchase of a 10MW solar project in Rhode Island. Our work included reviewing, drafting and negotiating site control documents, as well as performing title and lien search due diligence.
- Reviewed, analyzed, negotiated and drafted investment and corporate documents for a solar developer investing in a Massachusetts solar energy project as a tax equity investor.

## Insights

- [Less Red Tape, More Capital? SEC Clarifies 506\(c\) Verification Rules - via JD Supra, March, 2025](#)
- [Corporate Transparency Act Deadlines Extended: What Businesses Must Know - via JD Supra, December, 2024](#)
- [Injunction Halts Enforcement of Corporate Transparency Act: What's Next? - via JD Supra, December, 2024](#)
- [How Will New Congress Impact Tax and Estate Planning Strategies? - via JD Supra, November, 2024](#)
- [Buy, Sell, Pay Taxes: SCOTUS Decision Places Its Own Premium on Buy-Sell Insurance - via JD Supra, June, 2024](#)

## Media Appearances

- Media Interview: [Discussing FinCEN's Latest CTA Guidance With ACAMS \(June 2024\)](#)
- Media Interview: [Navigating the Future of Real Estate: Adaptive Reuse, Tax Strategies, and Financing Innovations \(March 2024\)](#)

## Bar Admissions

- Massachusetts
- Rhode Island

## Education

- Marshall-Wythe School of Law at William & Mary, J.D., *cum laude*
  - John E. Donaldson Tax Award
- Stonehill College, B.A., History & Political Science, *magna cum laude*
  - D'Agostino History Thesis Award

## Accolades

- Super Lawyers — Rising Stars, 2025 (Energy & Natural Resources, Tax)

