DarrowEverett LLP



Michael J. Raposa - Associate

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Bio

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

Michael's trusts and estates 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 a New York-based private investment firm and its portfolio company, a multistate pawn shop platform, in connection with a multi-phase rollup acquisition of pawn shops. Over the course of three months, we structured and closed seven separate acquisition transactions, resulting in the purchase of 17 retail pawn shop locations across four states for an aggregate eight-figure purchase price. The engagement required coordination of numerous complex deal elements across multiple rolling closings, including the negotiation and execution of both asset purchase agreements and a stock purchase agreement. A significant component of the representation involved navigating the highly regulated pawn and dealer licensing requirements in each of the four states, ensuring proper applications, transfers, and regulatory approvals were obtained to permit continued operations immediately upon closing. The real estate workstream included the review, negotiation, and assignment of existing commercial leases, as well as the negotiation of new leases for locations where the underlying real estate was owned by the sellers, and landlord consents where required. We worked closely with landlords and sellers to ensure seamless transitions of occupancy rights and compliance with all lease assignment provisions.
- 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.
- Represented a manufacturing company in the purchase of $8.5 million in Investment Tax Credits arising from New York solar energy projects placed in service during 2024, including negotiation of a tax credit insurance policy and terms of permanent financing for the energy projects.
- Assisted a New England-based solar developer in closing on the sale of a 5 MW renewable energy system to be installed in Cape Cod. In addition to negotiating and closing the sale of the project, the firm cured a variety of title defects, including obtaining tax lien waivers and conveying the landlord's fee interest in the land out of dissolved entities.
- 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

- What the One Big Beautiful Bill Means for Solar & Clean Energy Credits
- Keeping It in the Family (Trust): Additional Considerations for Contributing S Corp Shares - via JD Supra, June, 2025
- Business Succession Planning: Pros and Cons of Passing S Corp Shares in Trust
- 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

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)



- **Professional Excellence in Law** award from Rhode Island Monthly

