

Charles S. Henck
Partner

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Background & Experience

Charles S. Henck counsels clients on the tax attributes related to a variety of capital infrastructure projects, including a range of tax credits, energy credits, and Treasury grants. Charlie regularly advises on municipal and corporate financing for utility, industrial, and infrastructure facilities. He has served as bond counsel, underwriter's counsel, special tax counsel, and company counsel in revenue bond, private activity bond, general obligation bond, and leveraged lease financings.

Areas of Focus

Public Finance, Climate Change and Sustainability, Energy and Project Finance, P3/Infrastructure, Tax, Tax Credits, Municipal Recovery

Charlie has extensive experience in the issuance and restructuring of project- and revenue-based tax-exempt financings for solid waste disposal and resource recovery facilities. He also has been involved as counsel to the borrower and the issuer in a number of IRS audits of bonds issued to finance utility, industrial, and infrastructure facilities, and is a frequent lecturer and panelist in national conferences on federal tax matters relating to financings of these facilities.

Before joining Ballard Spahr, Charlie was an attorney in the Office of Chief Counsel of the Internal Revenue Service.

Professional Highlights

Professional Activities

American Bar Association, Section of Taxation

American College of Bond Counsel, Fellow

National Association of Bond Lawyers (NABL)
Past Head, Solid Waste Task Force; past Chair,
Arbitrage and Education Committees; past Chair,
Bond Attorneys Workshop

Recognition & Accomplishments

The Best Lawyers in America, public finance law,
2008-2018

Publications

Co-author, "Federal Tax Reform: Senate Proposal
Repeals Advance Refundings but Keeps Private
Activity Bonds," Ballard Spahr alert, November 13,
2017

Co-author, "New IRS Management Guidance is
Flexible, Furthers P3s," Ballard Spahr alert, August
25, 2016

Co-author, "New Rules Encourage Use of P3s,"
Ballard Spahr alert, November 20, 2015

Board Memberships

American College of Bond Counsel, current
Director

NABL, past Director

Education

Emory University School of Law (J.D. 1975, with
honors)

Georgetown University Law Center (LL.M.
Taxation 1979)

Emory University (B.A. 1969)

Admissions

District of Columbia