



## **William R. Cummings** Shareholder

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William Cummings represents clients who develop low-income housing tax credit projects and historic tax credit projects throughout the United States. As a shareholder in Reinhart's Real Estate Practice and a member of the firm's Board of Directors, he enjoys helping clients who provide much-needed affordable housing options in their communities.

Bill is an experienced attorney; a tough but fair negotiator who develops long-term relationships with his clients. He knows the industry thoroughly, has closed deals with most of the tax credit investors in the industry, and moves deals forward cost-effectively and efficiently.

His clients rely on him for help negotiating equity investments, structuring transactions and handling deals from start to finish to achieve the full potential for their projects. He assists in all phases of real estate development including sales and acquisitions, partnership and limited liability formation, leasing, financing, syndication and construction matters. Bill brings value to his clients by offering creative solutions, managing details while not losing sight of the big picture, and always ensuring clients understand the legal and business ramifications of the deals they are considering.

He believes in community investment, serving on the board of a variety of nonprofit organizations. Bill taught construction law at the Milwaukee School of Engineering for 10 years and is a frequent speaker on tax credit issues.

In his free time, he enjoys traveling, playing golf and satisfying his "foodie" interests by exploring new restaurants.

## **Education**

- J.D., cum laude, University of Wisconsin Law School
- B.B.A., University of Wisconsin-Madison



## Bar Admissions

Wisconsin

## Practices

- Real Estate

## Services

- Construction
- Real Estate Tax Credits

## Matters

- Representing owners and developers in sophisticated projects utilizing low-income housing tax credits, historic tax credits and new markets tax credits
- Representing architects, contractors and owners in construction contract negotiation and related matters

## Honors & Affiliations

- Chambers USA: America's Leading Lawyers for Real Estate
- *Best Lawyers in America*® – *Best Lawyers*® (Real Estate Law)
- *Best Lawyers in America*® – "Lawyer of the Year" (Real Estate Law, 2023)
- Selected for inclusion in Wisconsin Super Lawyers
- Wisconsin Top Rated Lawyer Martindale-Hubbell AV® Preeminent Peer Review Rated