

Cameron N. Cosby

Partner

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Cameron (“Cam”) Cosby is a tax partner at Sullivan & Worcester in Washington, D.C. Cam's practice focuses on domestic taxation, with an emphasis on real estate investment trusts (REITs), particularly UPREITs, and other real estate companies.

Nationally recognized for his work in REIT initial public offerings, mergers and acquisitions, REIT conversions, joint ventures and going-private transactions, Cam has represented public and private REITs in an array of real property sectors including: data centers; single-family and multi-family residential; net-lease properties; hotels and travel centers; self-storage facilities; retail properties; office buildings; industrial properties; healthcare properties, including senior living facilities; communications towers; digital billboards; mortgage loans; parking facilities; solar, wind, and other power infrastructure; timberlands; as well as vineyards and other agricultural properties. Cam also works extensively with real estate-related income tax credits, including low-income housing tax credits, historic rehabilitation tax credits, and new markets tax credits.

Before joining Sullivan & Worcester LLP, Cam was a partner at another international law firm in Washington, D.C. He writes and speaks frequently on current tax issues. In addition to his active practice, Cam serves on the Board of Trustees of the Southern Federal Tax Institute, is a member of the Advisory Council for the Tax Conference at William & Mary School of Law, is a member of the Partnership and Real Estate Committees of the American Bar Association Tax Section, is a member of the Government Relations Committee of the National Association of Real Estate Investment Trusts, is a member of the Tax Policy Advisory Committee of the Real Estate Roundtable, and is a member of the Tax Policy Advisory Committee of the Investment Company Institute.

Education

- William & Mary Law School (J.D.)
- University of Virginia (B.S.)

Bar & Court Admissions

- District of Columbia

Capabilities

- Capital Markets
- REITs
- Tax

- Virginia
- U.S. Tax Court

Professional Qualifications

- American Bar Association Tax Section Partnership and Real Estate Committees
- Southern Federal Tax Institute Board of Trustees
- William & Mary Tax Conference Advisory Council
- Nareit (National Association of Real Estate Investment Trusts) Government Relations Committee

Awards & Honors

- *Chambers USA*, Band 1 Practitioner in REITs: Tax (2007-2026)
- *Best Lawyers in America*®(2026)

Matters

- Provided REIT tax counsel to one of the leading single-family rental companies and homebuilders in the nation in connection with a debt offering totalling over \$650 million in aggregate principal amount
- Advised subsidiary partnership of public data center company on implementing REIT compliance within the subsidiary partnership that has a REIT partner, including implementation of intercompany agreements that are protective of REIT status
- Advised public data center REIT on the acquisition and development of a data center in a joint venture with institutional investors
- Advised bank as equity investor in funds – both proprietary and multi-investor – that will construct and operate apartment projects qualifying for federal low-income housing tax credits
- Advised mutual fund on tax-free merger with another fund, including proxy and disclosure documents
- Advised joint venture partner on tax-efficient exit from joint venture