



## Luisella Perri Wilke Partner

Sella focuses her practice on federal tax laws and regulations related to tax-exempt financings.

Sella has extensive experience in public finance matters involving Section 103 of the Internal Revenue Code and routinely represents clients in audits before the IRS concerning a wide variety of public finance issues.

Sella's practice includes representing commercial lending institutions, developers, and investors in various financing and leasing projects, including public-private partnership transactions. She also has a significant background in 501(c)(3) and governmental tax-exempt financing transactions projects involving multi-family housing, transportation, airport, healthcare and education facilities.

Additionally, Sella has experience working with the U.S. Department of Treasury and the IRS when preparing, presenting, and obtaining IRS private letter rulings on complex tax matters on behalf of her clients.

Sella also serves as a post-issuance resource for her clients, providing comprehensive tax services after a transaction ends, including private use and exempt facility qualification.

## CONTACT

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## INDUSTRIES

Cultural Institutions and Foundations

Education

Health Care

Housing

Power and Renewable Energy

Public Buildings

Solid Waste

Transportation

Water

## PRACTICES

Alternative Project Delivery

Bond Counsel

Borrower's Counsel

Private Placements

Project Finance

Public-Private Partnerships

Real Estate Counsel

Securitization

Tax

Underwriters' Counsel

## EDUCATION

Guilford College, B.S.

University of Baltimore School of Law, J.D.

Georgetown University Law Center, L.L.M.

## ADMISSIONS

Washington, D.C.

Maryland

## Publications

- Internal Revenue Service Revenue Procedure 2025-18 Revised Average Area Purchase Prices for Mortgage Revenue Bonds
- U.S. Department of Housing and Urban Development releases 2025 Income Limits