

Gallagher LLP

Sarah Hernandez
Associate



p: 410.951.1430

shernandez@gallagherllp.com

Sarah Hernandez is a member of Gallagher’s Real Estate and Business Transactions and Tax Credit Investments Groups, representing investors, syndicators, and developers in low-income housing tax credit (LIHTC) transactions across the country. She has experience with a variety of complex LIHTC transactions and financing sources, including federal and state LIHTCs, historic credits, energy credits, HUD financing, and tax-exempt bonds.

Sarah’s practice includes drafting and negotiating partnership agreements, analyzing tax issues, and reviewing development and financing documents. She enjoys working with her clients to structure transactions in a way that aligns with her clients’ objectives.

Sarah graduated from the University of Baltimore School of Law, *summa cum laude*. She earned her undergraduate degree from the Pennsylvania State University, where she double majored in International Politics and Spanish.

Articles and Presentations

- Author, “Dying to Get in, Dying to Get High: Examining the Role of Proximate Cause in Criminal Hazing and Drug-Induced Homicide Cases”, Vol. 55 of the Criminal Law

Bulletin, 2020.

- Speaker, “Structuring the Acquisition,” ABA Forum on Affordable Housing and Community Development Law Annual Conference, May 2026.

Civic and Charitable Service

- CreateU Network, Board of Directors (2021-2023)

Background

Area(s) of Practice

- **Real Estate and Business Transactions**
- **Tax Credit Investments**

Bar Admissions

- Maryland

Education

- University of Baltimore School of Law, JD, 2020, summa cum laude
- Pennsylvania State University, BA, 2015, with distinction

218 North Charles Street, Suite 400, Baltimore, MD 21201

Telephone: 410.727.7702

Fax: 410.468.2786

Email: info@gallagherllp.com