

Matthew Byron Lake

SUMMARY OF QUALIFICATIONS

Versatile tax and nonprofit attorney with demonstrated proficiency in i) advising for profit and nonprofit clients, their boards and managers; ii) counseling stakeholders in structuring and restructuring activities; iii) supporting client teams as tax advisor for sales, purchases and mergers; iv) prosecuting and defending property tax valuation complaints; v) and negotiating with federal, state and local tax authorities. Past corporate and accounting experiences provide clients with thoughtful, well-reasoned and practical advice.

LEGAL EXPERIENCE

Thompson Hine LLP
Senior Counsel

Cincinnati, OH
May 2022 - Present

Graydon Head & Ritchey LLP
Partner
Associate

Cincinnati, OH
October 2003 - May 2022
February 2000 - October 2003

REPRESENTATIVE TRANSACTIONS LIST

- Planned and developed multi-step restructurings to meet IRS requirements and maximize tax savings for employee stock ownership plan (ESOP) transactions.
- Completed nonprofit merger of large, well-established nonprofit entities on accelerated timeframe.
- Worked with several nonprofit entities to re-establish 501(c)(3), 501(c)(6) and 501(c)(7) tax status and negotiated penalty relief for failure to file tax returns.
- Acted as tax counsel for several member interest substitutions for continuing care retirement community mergers/acquisitions.
- Counseled four family lines and completed the conversion of a large corporate form private foundation into four trust-form private foundations.
- Filed, prosecuted, and negotiated real property tax exemptions for churches, private high schools, colleges, thrift stores, hospitals and continuing care retirement communities earning refunds in excess of one million dollars each in several cases.
- Filed successful requests for IRS determination letters regarding tax status of an 80+ year old charitable trust and a spin-off transaction.
- Successfully defended property valuation complaint for local school district at local board of revision and board of tax appeals for highest valued taxable property in greater Cincinnati.
- Structured and negotiated tax aspects of an UPREIT transaction.
- Reviewed, negotiated and revised tax disclosures on several large, public note and stock offerings.
- Structured and restructured S-corporations and negotiated tax provisions for part sale and part investment in private equity buyers.
- Structured and completed numerous forward and reverse like-kind exchanges involving FCC licenses, billboards, rare cars and real estate.
- Ran IRS audits for businesses such as a medical doctor practice and multi-state janitorial company.

BUSINESS EXPERIENCE

Arthur Andersen, LLP
Tax Consultant, Federal Business Services
Intern

Cincinnati, OH
August 1999-February 2000
June 1998-August 1998

- Member of public consulting team that proactively addressed tax analysis needs of clients including corporate reorganizations, changes in tax status, and expansion into international markets.
- Worked on detailed and deadline-oriented projects that require strong analytical skills and efficiency in gathering data in case of review by the Internal Revenue Service.

Amoco Corporation*Accountant**Intern***Chicago, IL/Tulsa, OK***July 1994 - April 1996**May 1993 - August 1993*

- Sole accounting representative on a multi-discipline team that traveled to the United Kingdom to establish an offshore payroll company.
- Worked extensively with corporate tax department and legal department researching account balances and various uses as inputs for state and federal tax documents.

EDUCATION**University of Cincinnati, College of Law***Juris Doctor, GPA 3.75 (Order of the Coif)***Cincinnati, OH**

May 1999

Indiana University, School of Business*B.S., Finance, GPA 3.81 (Graduated with Distinction)***Bloomington, IN**

May 1994

PROFESSIONAL ADMISSIONS

- Admitted, State Bar of Ohio, (1999- Present)
- Cincinnati Bar Association, Member and Committee Chair
- Passed CPA Exam while in law school

COMMUNITY SERVICE

- Cincinnati Scholarship Foundation, Board Member, Secretary 2022-Present
- Pro Bono Partnership, Volunteer lawyer 2020-Present
- Cincinnati Bar Association, Non-profit Committee Vice Chair, Chair 2013-Present
- Cincinnati Bar Association, Taxation Committee Member, Chair 2004-2012
- Academy of Medicine Foundation, Secretary and Director 2006- Present
- Melanoma Know More, Secretary and Director 2006-2013

REPRESENTATIVE PUBLICATIONS

- "Like Kind Exchanges – Advanced Techniques Create Additional Opportunities for Tax Savings"
- "IRS MSSP Audit Technique Guide for Farm Hobby Losses Provides Guidance for Both Examiner and Horse Business Owners"
- "Passive Loss Rules Defer Deductibility for Active Trade or Business"
- "Tax Free Lodging for Qualifying Employees of Horse Related Businesses"
- "Employee or Independent Contractor - Factors, Evidence and Warnings"

REPRESENTATIVE PRESENTATIONS

- Protecting You From Your Business
- Selection of the Right/Wrong Legal Entity
- The 3Rs – Roles, Risks, Responsibilities of Nonprofit Directors
- Nonprofit Law – Beyond the Basics