Martin E. Mooney

Partner

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Great American Tower
301 East Fourth Street, Suite 3300
Cincinnati, OH 45202

Industries

Finance

Manufacturing

Multifamily Housing

Regional & Community Banks

Supply Chain

Practice Areas

Corporate Law

Fund Formation & Management

Mergers & Acquisitions

Private Equity & Venture

QSBS & Tax Planning Services

Startups & Emerging Businesses

Tax

Wealth Planning & Family Office

Bar Memberships

Ohio

Marty practices in the individual and business tax areas and has extensive experience representing partnerships, limited liability companies, and corporations on issues ranging from formation to exit strategies, including reorganizations, mergers, acquisitions, redemptions, and consolidated return issues. Clients in Marty's business practice range from sole proprietors to publicly held companies.

Marty has years of experience working with clients to structure the purchase, sale, and operation of a business to allow owners and service providers to take advantage of tax-planning opportunities in a manner that maximizes after-tax cash. He has worked with a wide variety of businesses to overcome challenging tax issues and availing themselves of money saving tax benefits. He has advised stand-alone C-corporations as well as C-corporations that are part of an affiliated group filing a consolidated return. Likewise, he has years of experience working with pass-through entities on both a stand-alone basis and as part of a fund or other group of entities.

In addition, he has extensive experience in representing taxpayers before the Internal Revenue Service in private letter rulings, audits, appeals hearings, and in judicial forums.

Other Info About Marty

Experience

Clients include closely held and publicly traded businesses in need of assistance with significant federal income tax issues.

Tax advisor regarding purchases, sales, formation and operational issues, and exit strategies.

Education

Notre Dame Law School, JD, 1978, *cum laude*
Associate Editor, *Notre Dame Lawyer*

New York University, LL.M., Taxation, 1982
Graduate Editor, *Tax Law Review*
Gerald L. Wallace Scholarship

University of Notre Dame, MBA, 1978, *cum laude*
Notre Dame Fellowship

Princeton University, A.B., 1974, Economics, *cum laude*

Recognition

The Best Lawyers in America®, Business Organizations (including LLCs and Partnerships), 2024-2027; Tax Law, 1995-2027

Selected for inclusion in *Ohio Super Lawyers®* 2008, 2011, 2012

Professional Affiliations

American Bar Association, Committee on Partnerships

Cincinnati Bar Association, Taxation Section; Past Chairman

Ohio State Bar Association

Southwestern Ohio Tax Institute, Past Chairman

Civic Activities

National Underground Railroad Freedom Center, Board of Directors

Pregnancy Center West, Trustee

St. Xavier High School Boosters, Past President

Princeton University Ohio Valley Region Alumni Club, Past President

Princeton University Annual Giving, Regional Chair, 1993-1995

Clovernook Country Club, Board of Directors, 1991-1993

St. James Athletic Club, Past President

Major Publications

"Getting a Basis Step-Up without Buying Assets," 2014 Southwestern Ohio Tax Institute

"Section 704(c) Issues-From the Basics to Revenue Ruling 2004-43 and Its Aftermath," 2008, Southwestern Ohio Tax Institute

"LLCs, LLPs and Partnerships: Organization and Operation in Ohio," 2008 Lorman Education Services

Introduction to Tax Law, 2007, "Partnership Taxation"

"Allocation of Profits and Losses" and "Operating Distributions and Payments to Partners," 2005, Lorman Education Services

"Hot Topics in Flow-Through Entity Taxation," 2004, Southwestern Ohio Tax Institute

"Multiple Entity Planning With S Corporations" and "A Primer On S Corporations In Kentucky: Tax and Non-Tax Issues" 2002

"LLCs In Ohio: Counseling Start-Up and Emerging Growth LLCs" 2001, Lorman Education Services

"Family Limited Partnerships and Limited Liability Companies in Ohio," 2001, National Business Institute

University of Cincinnati-College of Business, Masters Program, Partnership Tax, 2000-2006 – Instructor

"Equity Interests for Employees in Pass-Through Entities," 1999, Southwestern Ohio Tax Institute

"Financial Strategies for High Growth Companies – Tax Considerations," 1998, Cambridge Institute

"Life Insurance Opportunities for Pass-Through Entities," 1998, Union Central Life Insurance Company

Featured Articles

Sale or Redemption of a Partnership Interest – Is There a Difference?

Tax Distributions for Pass-Through Entity Owners

Employee Retention Tax Credit Expanded and Extended by New COVID-19 Stimulus: Does Your Business Qualify for the ERTC Now?

Ohio Tax Talk: Structuring And Defending Drop-Down LLCs

Opportunity Zone Rule Changes Due to COVID-19

Checklist for Non-Cash Property Distributions from a Partnership