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## **PRACTICE AREAS**

Closely Held & Family Business

Entrepreneurial Services

Social Enterprises & Social Entrepreneurship

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Appeals & Litigation

Corporate Tax & Transactions

Financial Institutions & Real Estate

Tax Issues in Health Care

Taxation of Partnerships and Other Pass-Through Entities

State & Local Taxes

Nonprofit & Tax-Exempt Organizations

Corporate & Business

Health Law

Real Estate & Development

## INDUSTRIES

Health Care

# **Thomas J. McMahon**

Partner | thomas.mcmahon@lathropgpm.com

According to Tom, "I have helped a number of clients achieve their business goals by using creative legal and business strategies." According to one client, "Tom's responsiveness, availability and thoroughness are the best I have ever seen. Those things - his attention to detail and thoroughness - are what stand out."

Thomas (Tom) McMahon, a tax lawyer with an active business and healthcare practice, is a partner in Lathrop GPM's Business Transactions group. His approach is to get to know the client and the relevant issues, and then help to find the most efficient and effective solutions to meet the client's overall objectives. He said, "I do not let issues languish. I try to address them as soon as possible and help the client meet their business and tax objectives." Tom serves as a longterm partner to his clients. Many are nonprofits and small to mid-market companies that have been with Tom for 25 years or more.

Clients of all sizes rely on Tom for assistance with:

- Mergers and acquisitions
- Negotiating and documenting agreements
- Real estate transactions
- Tax issues
- Compliance issues

Tom represents healthcare clients, including physician practices associated with academic medical centers and health systems, manufacturers, plumbing/electrical/HVAC companies, real estate brokerages, and nonprofit organizations, including hospital foundations. He also provides tax counsel to accountants and lawyers outside the



## **COURT MEMBERSHIPS**

- Missouri
- U.S. Tax Court
- U.S. District Court for the Western District of Missouri

## **EDUCATION**

University of Missouri-Kansas City School of Law, LL.M., 1987

Yale Law School, J.D., 1981

Hofstra University, B.B.A., Finance, *summa cum laude*, 1978

#### firm.

Tom knows that tax issues can be major obstacles to a business or nonprofit's long-term success. He helps guide clients through such critical matters as:

- Nonprofit and foundation work
- M&A, consolidations, and ownership restructurings
- Conversion of former government properties to other uses, utilizing rehabilitation tax credits
- Private letter rulings from the IRS
- Like-kind exchanges and other real estate transactions
- State and local tax disputes

One client had this to say about Tom's approach: "Tom always highlights what he sees going on in the market, whether it's compliance or regulatory or industry trends. He does a really good job of offering me thoughts without pushing the issue."

#### WHEN ASKED ...

#### Why did you become a lawyer?

I went to law school to be involved in business transactions. I enjoy helping clients meet their business and financial objectives.

#### What do you do outside of work?

My wife and I enjoy traveling whenever possible. We are both attorneys, and we enjoy seeing the world and different cultures. I am also an enthusiastic gardener. I developed my interest at an early age when I worked as a landscaper.

## **REPRESENTATIVE EXPERIENCE**

 Negotiated and documented an Affiliation Agreement among a state university medical school, a multi-hospital health system, and a physician medical practice client, as well as a Master Professional Services Agreement between the physician medical practice client and the health system.



- Represented multiple plumbing/electrical/HVAC companies in sales to private equity firms.
- Represented an agricultural equipment manufacturer in the redemption of a partnership interest from a multinational equipment manufacturer.

## Presentations

- Speaker, 2001 Advanced Conference on Commercial Real Estate Purchases and Sales, The Seminar Group, 2001
- Speaker, "Real Estate Law Practice in Ever Increasingly Interesting Times," Kansas City Metropolitan Bar Association, 1997
- Speaker, "Taxation of Limited Liability Companies & Partnerships," University of Missouri-Kansas City, 1995

## **Publications**

 Author, "Coordinating Partners' Profit and Loss Allocations with Economic Sharing Agreements," Journal of Partnership Taxation (W,G&L), Fall 1993, pp. 220-231

# **Client Alerts And Blog Posts**

 Tax Alert: What Employers and Self-Employed Individuals Need to Know About the Coronavirus Response Act Tax Credits for Emergency Paid Leave March 23, 2020

## **News Releases**

- Eight Lathrop GPM Attorneys Named Lawyer of the Year, 89 Ranked as The Best Lawyers in America© August 17, 2023
- Six Lathrop GPM Attorneys Named Lawyer of the Year, 95 Ranked as The Best Lawyers in America© August 18, 2022
- Seven Lathrop GPM Attorneys Named Lawyer of the Year, 100 Ranked as The Best Lawyers in America© August 19, 2021
- Lathrop GPM Attorneys Named to The Best Lawyers in America©, Lawyer of the Year, and Ones to Watch for 2021 August 20, 2020
- Best Lawyers in America 2020 Names 72 Lathrop Gage Attorneys; 13 Lawyers of the Year



August 15, 2019

- Best Lawyers in America Recognizes 70 Lathrop Gage Attorneys August 15, 2018
- Best Lawyers in America Recognizes 78 Lathrop Gage Attorneys August 15, 2017
- Best Lawyers in America Recognizes 78 Lathrop Gage Attorneys August 16, 2016
- Super Lawyers Recognizes 71 Lathrop Gage Attorneys October 14, 2013
- 81 Lathrop Gage Attorneys Named "Best Lawyers in America" August 15, 2013
- 75 Lathrop Gage Attorneys Named Missouri & Kansas Super Lawyers October 15, 2012
- 80 Lathrop Gage Attorneys Named "Best Lawyers in America" August 22, 2012
- 54 Lathrop Gage Attorneys Named Missouri & Kansas Super Lawyers November 1, 2011
- 62 Lathrop Gage Attorneys Recognized by Super Lawyers Magazine October 13, 2010
- 59 Lathrop Gage Attorneys Named Best Lawyers in America August 6, 2010
- 56 Lathrop Gage Attorneys Named Best Lawyers in America August 3, 2009

# **Professional Affiliations**

- American Bar Association, Taxation Section, Subcommittee on Partnerships
- American College of Tax Counsel
- The Missouri Bar

# **Community Involvement**

- The Children's Mercy Hospital Planned Giving Counsel, Executive Committee
- Children's Mercy Hospital Foundation, Secretary
- YMCA Invest in Youth Campaign, Major Gifts Campaigner, 1989-90



- Greater Kansas City Chamber of Commerce, Centurions Class of 1989
- Kansas City Soccer Foundation, Inc., Vice President and Director, 1985-86
- Kansas City Spirit, Inc., Vice President and Member of Executive Committee, 1983-85

## Honors

- Selected among *The Best Lawyers in America*®, 2003-2024
- Named to Best of the United States, Lawyer Section, 2006
- Selected for Missouri/Kansas Super Lawyers, 2005-2013
- Selected for Best Attorneys Network Directory, 2005
- Fellow, American College of Tax Counsel
- Listed in Who's Who in American Law
- Martindale-Hubbell® "AV" Rating