



Massachusetts

# GO TO Lawyers

*Taxation 2022*

MASSACHUSETTS  
Lawyers Weekly

Letter from the Publisher



Dear readers,

Welcome to Massachusetts Go To Lawyers, a feature we debuted in 2020 to showcase leaders in the Massachusetts legal community by practice area.

For this list, we’ve chosen to focus on Taxation lawyers. The attorneys featured here were all nominated by their colleagues and chosen by a panel from Lawyers Weekly. We expect that some readers will argue that there are some excellent lawyers who should have been included. Let us know! And please nominate them for future lists. Other practice areas, such as cybersecurity and business litigation, will be topics for future editions of Massachusetts Go To Lawyers.

*Susan A. Bocamazo*

Susan A. Bocamazo, Esq.  
Publisher  
Massachusetts Lawyers Weekly

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LATHAM & WATKINS<sup>LLP</sup>



**We congratulate our colleague and friend**

**Brian C. McManus**

for being selected as a  
2022 Go To Taxation Lawyer

**LW.com**

Latham & Watkins delivers innovative solutions to complex legal and business challenges around the world. From a global platform, Latham lawyers advise leading multinationals, boundary-pushing start-ups, and the investors and financial institutions that fuel them. The firm helps clients navigate market-shaping transactions, high-stakes litigation and trials, and sophisticated regulatory matters. Latham is one of the world’s largest providers of pro bono services, steadfastly supports initiatives designed to advance diversity within the firm and the legal profession, and is committed to exploring and promoting environmental sustainability.







JULIETTE M. GALICIA

Principal, Lourie & Cutler

Juliette M. Galicia's highly specialized knowledge of tax law makes her a sought-after source for other attorneys, including trusts and estate lawyers, as they seek complex guidance for matters involving their high wealth and often high profile clients.

Before going into private practice, the principal at Boston's Lourie & Cutler worked for an international accounting firm and clerked with the Office of Chief Counsel in the Boston office of the Internal Revenue Service.

Since joining the firm, Galicia has focused her practice on representing individuals and businesses in complex, high-stakes tax controversies before the IRS and other taxing authorities, as well as advising CPAs and attorneys in other fields of law who need specialized tax counsel.

Galicia's background and experiences enable her to represent clients in all aspects of business planning and corporate and transactional matters, including entity formation, sales, redemptions and mergers and acquisitions.

In addition, Galicia works with her clients and their advisors to design and implement tax-efficient estate plans that meet the clients' objectives.

In all of the above capacities, Galicia has become known as someone who achieves optimal results, saving clients very significant amounts of money in tax



penalties from the IRS while helping them to set up their businesses and estate plans in the most tax-efficient way.

One of Galicia's signature accomplishments was serving on the legal team that represented a high-profile multimillionaire businessperson in U.S. Tax Court in connection with a gift tax deficiency going back nearly 50 years.

Although the judge ruled that the client had, in fact, made a gift, the judge also ruled that he did not owe a penalty for failure to file a gift tax return, because he had relied on professional advice in 1972. The decision saved the client a \$368,800 penalty plus millions of dollars in interest. **MLW**

JEFFREY B. GROSHEK

Partner, Hinckley Allen

In more than a quarter-century of service at both law and accounting firms, Boston attorney Jeffrey B. Groshek has developed a reputation as both an effective advocate before tax authorities and a skilled decoder and translator of complex tax code for his clients, allowing them to make informed decisions to achieve their goals in the most tax-efficient manner possible.

Presently, Groshek's practice at Hinckley Allen focuses on all areas of federal and state taxation, with a particular emphasis on domestic and international tax structuring, contractual matters, and corporate transactions that include mergers and acquisitions, real estate, and partnership formations.

Groshek, who has a broad background in federal income tax law, also provides tax advice in Internal Revenue Service and state tax controversy matters, drawing on his experience as an IRS District Counsel.

Meanwhile, Groshek has represented clients on both the buy-side and sell-side in several hundred taxable and tax-free transactions ranging from \$5 million to \$6 billion.

Within the real estate industry, Groshek's experience includes joint ventures and fund formation, supporting multiple property types including hospitality, homebuilders, military housing, and multi-family.



Groshek successfully served as tax counsel for the financing of one of the nation's premier transportation companies in a \$800 million transaction, and as tax counsel in the merger of an RIA and a broker-dealer for an investment management organization in a \$650 million deal.

Additionally, Groshek advised on the formation of and investment in a \$600 million joint venture for a holding company for sustainable infrastructure projects. He also provided tax counsel in a \$450 million merger and acquisition of a client by a global health, nutrition and bioscience company, and in the \$400 million financing of one of the nation's premier transportation companies. **MLW**

Achievements and professional activities

Board member, Boys & Girls Club of Boston; former clerk, Office of Chief Counsel, Internal Revenue Service, Boston

Achievements and professional activities

Former certified public accountant, Massachusetts and Wisconsin; member, American Bar Association, Boston Bar Association, Massachusetts Society of Certified Public Accountants and Wisconsin Institute of Certified Public Accountants; bar member, U.S. U.S. Tax Court, Massachusetts

KATHLEEN S. GREGOR

Partner, Skadden

As a tax controversy partner at Skadden in Boston, Kathleen S. Gregor represents corporate clients across a broad range of industries, including retail, entertainment, energy, technology, communications, financial services and manufacturing.

Gregor's work in the financial services industry includes counseling fintech and other blockchain companies, asset managers (and related investment funds) and financial institutions.

She also helps high-net-worth individuals resolve inquiries by tax authorities into matters involving estate tax, residency and domicile and reporting of foreign and digital assets.

Gregor has extensive experience advising on complex cross-border investment structures in the context of tax disputes, which she frequently encounters when counseling on bilateral and multilateral investment treaty disputes with non-U.S. tax authorities, and overseeing strategy for managing controversies involving foreign tax authorities.

In connection with these types of disputes, she has been involved in several major international arbitration matters. She also works closely with non-U.S. counsel in coordinating the defense of multijurisdictional inquiries, including through competent authority proceedings.

While Gregor has developed a reputation



for achieving favorable negotiated outcomes beyond traditional paths to court, she has been highly successful at trial when circumstances have dictated.

In 2021, she attained a full IRS concession on behalf of an investment management company after filing a petition and prior to the IRS's response. She also successfully litigated the issue of whether steam pipes below the city of Boston were part of a machine and therefore excluded from local personal property taxes, or were "pipes" that were not so excluded. She conducted a multi-day trial at the Appellate Tax Board, which held in favor of her client, in a decision that the SJC affirmed on appeal. **MLW**

Achievements and professional activities

Fellow, American College of Tax Counsel; officer, Taxes Committee, International Bar Association; Northeast regional chair, Women in International Fiscal Association Network; co-chair, Joint ABA Tax Section, IBA Tax-es Committee and IFA-USA Branch U.S.-Europe Tax Practice Trends Conference; pro bono attorney, Human Trafficking Legal Center

Cushing & Dolan congratulates  
**Leo Cushing**  
on being named one of  
**Massachusetts Lawyers Weekly's 2022  
Massachusetts Go to Taxation Lawyers.**



Our Tax and Estate Planning Group offers advanced planning for individuals, families, and closely held businesses throughout New England. Our philosophy is best summarized by Judge Learned Hand who wrote: "Any one may so arrange his affairs that his taxes shall be as low as possible; he is not bound to choose that pattern which will best pay the Treasury; there is not even a patriotic duty to increase one's taxes." Gregory v. Helvering, 69 F.2d 809, 810 (2d Cir. 1934).

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RICHARD J. HINDLIAN

Shareholder, Davis Malm

Richard J. Hindlian began his professional career as a tax accountant with Ernst & Young, so it made sense that when he decided to practice law, he would leverage his insider perspective as a tax attorney.

Now four decades into his legal career, Hindlian, a partner with Davis Malm in Boston, advises clients as they prepare for business or financial transactions, participate in foreign investments, sponsor employee benefit plans and confront audits, investigations and court cases involving the Internal Revenue Service or the U.S. Department of Labor.

Hindlian served as co-counsel to the lead test case in U.S. Tax Court proceedings involving income tax deficiencies related to the statutory presumption of a profit motive for a dealer in commodities futures. Along with a group of Washington attorneys that included a former chief counsel of the IRS, Hindlian tried the lead test case, obtaining an outcome with far-reaching effects on 300 taxpayers.

In another controversial matter, Hindlian represented a U.S. citizen who owned a controlled foreign corporation and had failed to cause the corporation to file federal income tax returns for 25 years. Hindlian ultimately resolved the matter through an



offshore voluntary disclosure closing agreement, thereby limiting the income taxes, interest, penalties and charges owed to the U.S. Treasury for the most recent six-year period.

In addition, Hindlian helped a client resolve a U.S. trust income tax controversy with the IRS counsel in U.S. Tax Court and a related case in the Appeals Office.

He also resolved an IRS tax penalty case on behalf of a tax-exempt health plan insurer for 8,000 late-filed 1099 forms issued to medical services providers, based on reasonable cause as a result of Affordable Care Act law changes. **MLW**

Achievements and professional activities

Pro bono legal advisor, Association of Insurance Compliance Professionals; member, Council of Armenian Executives; past member, Massachusetts High Technology Counsel; past member, Wellesley College Parents Council; officer, U.S. Army Judge Advocate General Reserves (1968-74); member, Boston Bar Association; member, International Lawyers Network

STEPHEN W. KIDDER

Partner, Hemenway & Barnes

Boston attorney Stephen W. Kidder brings his clients at Hemenway & Barnes decades of experience in taxation and professional fiduciary services in a variety of capacities.

Prior to entering private practice with the firm 30 years ago, Kidder worked in the public sector, serving as general counsel to the Secretary for Administration and Finance for the Commonwealth of Massachusetts before spending four years as the state Commissioner of Revenue.

Today, Kidder focuses his private practice on counseling nonprofit organizations in the areas of governance, regulatory and compliance issues, while serving as a private fiduciary for a number of family trusts.

Kidder also serves as tax counsel to the players' associations in all five major league sports, including the Major League Baseball Players Association, the National Basketball Players Association, the National Football League Players Association, the National Hockey League Players Association and the Major League Soccer Players Association.

In that capacity, Kidder represents the groups on tax issues across the nation.

Kidder also serves as general counsel to Citizens Energy Corporation, a nonprofit organization founded by former U.S. Rep. Joseph P. Kennedy II that provides free home heating oil to the elderly and poor living in Massachusetts and other



cold weather states.

Additionally, Kidder served as counsel to the Isabella Stewart Gardner Museum as it obtained regulatory and court approval for its expansion and renovation.

Beyond his busy practice, Kidder has written and spoken extensively about taxation of professional athletes while serving as trustee for a number of high-profile nonprofit organizations, including the Boston Symphony Orchestra, the Museum of Science, First Night Boston and the Massachusetts Association of the Blind, as well as institutions of higher learning such as Wellesley College. **MLW**

Achievements and professional activities

Former managing member, Hemenway & Barnes; president and managing director, Hemenway Trust Company; vice chair, Boston Children's Hospital Trust; trustee, Boston Symphony Orchestra, Inc., chair, Boston's PILOT Task Force (2009-2010); former president, board of trustees, Isabella Stewart Gardner Museum; past vice chair, board of trustees, Wellesley College; past trustee, Boston Museum of Science



Advisor. Leader.  
Friend.

We congratulate our colleague and friend, Richard Hindlian, on being named a Go To Tax Lawyer by *Mass Lawyers Weekly*.

We proudly celebrate his well-deserved recognition.



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& Barnes** LLP

We congratulate our colleague



**Stephen Kidder**

on being named a  
*Massachusetts Lawyers Weekly*  
Go To Taxation Lawyer

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SHARON C. LINCOLN

Partner, Casner & Edwards

Sharon C. Lincoln, a partner at Casner & Edwards in Boston, has distinguished herself among her peers through her comprehensive advising of nonprofit entities on a wide array of issues related to their tax-exempt status, including formation, funding, governance, executive compensation, regulatory compliance, restructuring, international grant making, lobbying, unrelated business income, tax opinions, and mergers and acquisitions.

Additionally, Lincoln counsels clients in matters such as audits, appeals and ruling requests that directly involve the Internal Revenue Service, the Massachusetts Attorney General’s Office and the Massachusetts Department of Revenue.

Lincoln helps clients plan and structure new social ventures, keeping track of developments that impact social entrepreneurs, including guidance on benefit corporations and other “hybrid” entities.

Among Lincoln’s representative client engagements are her management of IRS audits for a major university, an established private foundation, a multimillion-dollar international charity and an educational institution.

Lincoln also advised a multi-million dollar health services provider based in California with IRS and governance matters and is currently assisting clients in litigation matters in Tax Court and in Massachusetts Probate Court.

She routinely assists foreign charitable organizations with tax opinions related to their qualification



as organizations described in Section 501(c) of the Internal Revenue Code and has represented several tax-exempt organizations in connection with investigations by or filings with the Nonprofit Organizations/Public Charities Division of the Office of Attorney General.

Internationally, Lincoln represented a private foundation organized in the United Kingdom that sought to establish operations in the U.S. without incurring federal or state tax reporting obligations.

Beyond her private practice, Lincoln is active in bar and civic affairs, holding leadership roles in both the Boston Bar Association and the American Bar Association while serving on charitable boards. **MLW**

WILLIAM J. LOVETT

Partner, Lovett O’Brien

Armed with an accounting background and a stint as a federal prosecutor in the Tax Division at the U.S. Department of Justice, Boston attorney William J. Lovett is uniquely positioned to guide clients through the often-treacherous complexities of tax enforcement actions.

That experience has made Lovett, a partner at Lovett O’Brien, a sought-after resource for companies and individuals facing federal and state criminal and civil investigations when the IRS or the Massachusetts Department of Revenue comes knocking.

In particular, Lovett has been clients on tax issues related to the Foreign Bank Account Reporting (FBAR), Foreign Account Tax Compliance Act (FATCA) and Offshore Voluntary Disclosure Initiatives (OVDI) for more than a decade and recently represented a defendant in the first criminal prosecution arising out of the “Panama Papers” data breach.

Lovett also represented a client in connection with the assertion of the Fifth Amendment in response to an IRS summons requiring the production of foreign bank account records. He has additionally represented numerous individual and corporate clients in connection with the voluntary disclosure of foreign bank accounts to the IRS.

Lovett routinely represents business owners in civil audits and criminal investigations related to federal and state payroll and sales tax



enforcement actions. Much of his work focuses on helping clients avoid indictment; his background as an accountant and former auditor at a national bank is essential to his ability to help clients ensure the government has properly assessed their tax situation.

In one instance, Lovett’s understanding of complex accounting led to no charges being brought against his client, a closely held company, after a grand jury investigation involving inventory valuation issues.

Beyond his law practice, Bill is the co-founder of Lawyers Have Heart Boston, an athletic/philanthropic event led by the Boston legal community in support of the American Heart Association. **MLW**

Achievements and professional activities

Member, The Fellows of the American Bar Foundation; honoree, “Top Women of Law,” Massachusetts Lawyers Weekly; member, steering committee, Boston Bar Association Tax Exempt Organizations Section; member, Tax Section State and Local (SALT) Executive Committee and chair, SALT Subcommittee on Tax-Exempt Organizations, American Bar Association; board member, The Associates of the Boston Public Library; former founding board member, New England Women in Energy and the Environment

Achievements and professional activities

Managing partner, Collora (2011-2018); managing partner, Boston office, Hogan Lovells (2018-2019); former tax prosecutor and special assistant U.S. attorney, U.S. Department of Justice; Up and Coming Lawyer, Massachusetts Lawyers Weekly (2008); co-founder, Boston Lawyers Have Heart 5K, American Heart Association

Casner & Edwards  
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SHARON LINCOLN  
on being named a  
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CHRISTIE L. MARTIN

Member, Mintz

As leader of the public finance tax practice at Mintz in Boston, Christie L. Martin centers her own practice on tax matters in connection with the firm's roles as bond counsel, underwriter's counsel, borrower's counsel and purchaser's counsel for a variety of municipal bond issues.

In that capacity, Martin acts as bond counsel and tax counsel for issuers and conduit borrowers in the health care, government, education, financial services and nonprofit sectors. She also has experience with both taxable and tax advantaged bonds, including governmental general obligation and revenue bonds, qualified 501(c)(3) bonds, working capital bonds, exempt facility bonds and other private activity bonds.

Additionally, Martin works with issuers and conduit borrowers to develop and implement effective post-issuance compliance procedures; assists with private use analysis and strategies; and, when, necessary represents issuers and conduit borrowers in resolving issues through the IRS voluntary closing agreement program.

Martin also represents issuers and conduit borrowers in connection with IRS bond examinations. Her representative engagements include serving as bond and/or borrower counsel to a number of colleges and universities in conjunction with new money and refunding bonds issued by conduit issuers. Clients in that arena include Boston College, Boston University, the College of Holy Cross and



Bowdoin College, among others.

In addition, Martin serves as bond and borrower counsel to Mass General Brigham, Inc., one of New England's largest healthcare systems, with respect to new money and refunding bonds issued by both the Massachusetts Development Finance Agency and the New Hampshire Health and Education Facilities Authority and with respect to direct issues of taxable bonds.

Martin also serves as bond counsel to the Commonwealth of Massachusetts, in connection with "green bonds" used to finance a variety of environmentally beneficial projects and the Massachusetts Development Finance Agency in connection with bonds and notes used to finance numerous capital projects. **MLW**

Achievements and professional activities

Chair, Tax Committee of the National Association of Bond Lawyers; member, National Association of Bond Lawyers; member, Massachusetts Bar Association; member, Maine Bar Association; former editor-in-chief, Federal Taxation of Municipal Bonds Deskbook

BRIAN C. MCMANUS

Partner, Latham & Watkins

Brian C. McManus, chair of Latham & Watkins' Boston tax department, has developed a reputation as one of the nation's leading tax litigators and advisors, making him an invaluable resource to companies and high net-worth individuals facing all varieties of civil and criminal tax disputes.

McManus's practice focuses on everything from Internal Revenue Service audits and appeals to litigation before federal and state courts across the U.S.

In that capacity, he advises a wide mix of American and international clients, including multinational and Fortune 500 corporations in the technology, banking, insurance, energy, pharmaceuticals, airlines, entertainment and retail sectors; global professional services firms and international charitable organizations; trust companies; and offshore corporate providers.

McManus is particularly experienced with disputes involving cross-border and international tax matters, sophisticated corporate transactions, enterprise and asset valuations, transfer pricing, partnerships, and cryptocurrency. He also handles sensitive tax matters involving allegations of fraud and potential criminal tax charges, as well as voluntary disclosures of domestic and offshore filing errors.

His representative engagements include securing, prior to discovery, a taxpayer-favorable settlement with the IRS on behalf of Weyerhae-



user, one of the world's largest lumber companies, in a case involving a \$700 million alleged "disguised sale." McManus obtained a desired tax deferral with a pennies-on-the-dollar resolution.

He also successfully represented major international energy player NAGP (Scottish Power) in U.S. Tax Court when the IRS challenged interest deductions the company took on nearly \$5 billion in intercompany debt.

He is currently engaged in pre-litigation representation on a client's behalf in the single largest dollar transfer pricing tax dispute in history, with tens of billions of dollars at stake, while representing another client in U.S. Tax Court in a dispute over the deductibility of a multibillion-dollar settlement payment. **MLW**

Achievements and professional activities

Chair, Boston Tax Department, Latham & Watkins; adjunct professor, Georgetown University Law Center; vice chair, Civil and Criminal Tax Penalties Committee, American Bar Association Tax Section

CHRISTOPHER S. MCLOON

Partner, Nutter

Christopher S. McLoon, a tax partner at Nutter in Boston, provides corporate and partnership tax counsel to businesses, investors and real estate developers of all sizes and across numerous industries.

McLoon frequently advises developers on real estate development projects that include hotel, office, retail and residential units. He also counsels clients on formation and operation of REITs and REIT structures, and assists investors and developers in structuring investments in properties that generate low income tax credits, historic tax credits, new markets tax credits and renewable energy tax credits.

McLoon has advised non-U.S. persons and exempt organizations directly or indirectly in U.S. real estate as well as U.S. businesses conducting business overseas, investing either directly or through joint ventures or subsidiary entities.

He has also played a part in tax policy through his involvement with the American Bar Association's Tax Section, contributing substantially to the section's comments on revenue rulings, proposed regulations, and notices on a variety of issues, serving as principal author of comments on proposed regulations for applying anti-mixing bowl rules to the surviving partnership of an assets over merger.



In terms of representative engagements, McLoon handled REIT formation and corporate/tax planning matters for a timber investment fund when it purchased 570,000 acres of commercial forestland in Michigan and Wisconsin for \$550 million.

McLoon recently served as lead transactional tax counsel for Eastern Bank in connection with its de-mutualization reorganization and \$1.8 billion public offering, and was tax counsel for Eastern Bankshares Inc.'s \$642 million all-cash acquisition of Century Bancorp., Inc.

Additionally, McLoon advised software developer Code-X, Inc. on tax matters in connection with its Series A financing. **MLW**

Achievements and professional activities

Member and John S. Nolan Fellow, Tax Section, American Bar Association; past chair, Section 708 Partnership Terminations Subcommittee, American Bar Association; co-chair, drafting committees, Maine Uniform Partnership Act, Maine Uniform Limited Partnership Act of 2007 and Maine Limited Liability Company Act

ELAINE B. MURPHY

Partner, Ropes & Gray

As one of the few women to lead the global tax, employment and benefits department at a major law firm, Elaine B. Murphy oversees the work of more than 168 attorneys at Ropes & Gray as they advise global investors, public and private companies, investment banks, and fund sponsors on a wide gamut of issues.

In terms of her own practice, Murphy advises a wide range of clients including institutional and global investors, fund sponsors and advisers and multinational companies on international and U.S. tax matters related to their structuring, operation, investment activities, joint ventures and transactions.

Most recently, Murphy served as lead tax counsel to Astra Space, a rocket launch startup that provides satellite delivery service, in its \$2.1 billion business combination with Holicity, a special purpose acquisition company (SPAC).

That transaction led to the creation of a publicly traded space company that trades on the Nasdaq under the ticker "ASTR." As a result of the related transactions, Astra raised \$500 million in cash to develop its space services platform.

Additionally, Murphy counseled Michael's Companies, a longtime client, on tax aspects of a merger agreement under which funds managed by Apollo Global Manage-



ment agreed to acquire the company in a "take-private" transaction with a \$5 billion enterprise value.

Murphy also advised E-Mart Inc. — a unit of Korean retail giant Shinsegae Group and South Korea's first and largest hypermarket operator — on cross-border tax matters in connection when it acquired an 80-percent interest in eBay's South Korean businesses in an approximately \$3 billion transaction.

That particular transaction exemplified the global nature of Murphy's practice, through which she maintains strong relationships in Asia in particular, as well as in London, where she collaborates regularly with firm colleagues to resolve complex U.K./U.S. cross-border matters. **MLW**

Achievements and professional activities

Head, Tax Benefits & Employment Department, Ropes & Gray; member, Tax Section Steering Committee, Boston Bar Association; former co-chair, International Tax Committee, Boston Bar Association; speaker, FRA Private Investment Funds Tax seminars, IIR Private Equity Tax & Compliance Practices conferences and IFA New England meeting



MARTHA J. NAHILL FRAHM

Director, Goulston & Storrs

Over her two-decade career, Boston attorney Martha J. Nahill Frahm has become an influential local voice in tax law for the 21st century.

The Goulston & Storrs director's work spans a wide range of practice, including real estate joint ventures and structuring; representation of educational, medical and cultural institutions and closely held businesses and entrepreneurs; mergers & acquisitions; advising on incentive tax credits like the historic rehabilitation credit; and providing private client wealth transfer and philanthropic planning advice.

Beyond her work advising business and individual clients on federal and state tax planning, Frahm has carved out a novel niche practice, dedicating about 50 percent of her time to advising nonprofit organizations on their most complex tax issues.

In fact, when Frahm first started working with nonprofits, they weren't commonly viewed as a separate industry, despite their pivotal place in the business landscape.

But Frahm, seeing the unique issues nonprofits encounter, developed a deep expertise in management structuring, investment matters, governance and other aspects of their operations that can impact the tax-exempt status of such organizations. In doing so, she became one of the top practitioners in the field.

Her work is particularly crucial in the commonwealth, given the nearly 30,000 nonprofits in Mas-



sachusetts, including such organizations as major educational institutions, academic medical centers, social welfare organizations and social clubs.

Frahm's representative engagements capacity include advising a client on the merger and sale of substantially all of its assets, including negotiating and responding to attorney general inquiries; structuring and forming a non-U.S. affiliate, including drafting and negotiating affiliation and licensing arrangements; counseling clients on ownership and deal structuring issues to insulate them from the real estate tax liabilities; and advising a client on the tax consequences of an asset monetization project involving student housing and parking facilities. **MLW**

Achievements and professional activities

Co-chair, Tax Group, Goulston & Storrs; pro bono counsel and member, audit committee, Oxfam America; pro bono general counsel, YouthBuild USA; member, advisory board, North Suburban YMCA; member, Governance Committee and Council, Boston Bar Association; inaugural co-chair, BBA Tax-Exempt Organizations Committee

AMEEK A. PONDA

Partner, Sullivan & Worcester

Ameek A. Ponda is recognized nationwide as a preeminent transactional tax attorney to whom companies around the globe turn for guidance on complicated tax structures — and to whom corporate lawyers at other firms refer their clients.

A partner and director of the Tax Group at Sullivan & Worcester in Boston, Ponda concentrates his practice in structuring corporate mergers and acquisitions, designing REIT transactions and financial instruments, and working on cross-border financings and acquisitions.

Ponda has represented public and private REITs in an array of real property sectors, including business storage facilities, cold-storage facilities, communications towers, data centers, dark and lit fiber, and digital billboards.

He has also represented REITs regrading distributed antenna systems; foreign real estate; solar, wind and power infrastructure; hotels and travel centers; industrial properties; mortgage REITs; multifamily residential and office buildings; retail properties; senior living facilities; timberlands; transmission and distribution lines; and vineyards, greenhouses and other agricultural properties.

Ponda has designed the tax structure for more than 1,000 merger-and-acquisition transactions. He has also converted C corporations to public



REITs in the travel centers, communication towers, business storage and data center industries, while designing the tax structure for first REIT-to-REIT spin-off.

In addition, Ponda has introduced Irish, Canadian and Singapore investors into U.S. real estate deals on a tax-efficient basis, while negotiating novel M&A structures, including leveraged partnerships and master prepaid leases.

Similarly, he has implemented efficient tax structures for REITs investing in 50 countries throughout Europe, Asia and Latin America. **MLW**

Achievements and professional activities

Director, Tax Group, Sullivan & Worcester; member, Board of Regents, American College of Tax Counsel; chairman, Tax Analysts; member, American Law Institute; member, National Association of Real Estate Investment Trusts; member, International Fiscal Association; member, National Tax Association; member, Internal Revenue Service Advisory Council (IRSAC); charter member and former secretary, The Indus Entrepreneurs — Boston; member, South Asian Bar Association; chair, board of advisors, Commonwealth Shakespeare Company; adjunct professor, Boston University School of Law; lecturer on law, Harvard Law School

Congratulations to  
Sullivan Partner  
**Ameek Ashok Ponda,**  
recognized as a **Go To  
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ERIC P. ROTHENBERG

Partner, Orsi, Arone, Rothenberg, Turner

With the recent emergence of cryptocurrency as a major force in global finance, Needham attorney Eric P. Rothenberg has found himself a decidedly sought-after tax attorney.

While the Orsi Arone Rothenberg Turner partner has long concentrated his practice on partnerships, tax free exchanges, sales of businesses, individual tax planning, estate and gift tax planning, and tax return preparation, he has also recently established himself as an authority in tax strategy and management in the cryptocurrency arena.

Rothenberg represents clients before all levels of the Internal Revenue Service, the Massachusetts Department of Revenue, the U.S. Tax Court and the Appellate Tax Board. Additionally, he advises clients on corporate tax planning, professional corporations and fringe benefits while also providing legal services in business-related fields like will and trust preparation, partnership and corporate agreements and formations, limited liability companies, LLP's and real estate transactions and syndications.

In recent years, Rothenberg has expanded his focus to include the cutting-edge cryptocurrency sector, representing many clients on bitcoin and other forms of virtual currency, and advising them on how to properly report crypto transactions to the IRS while engaging in proper tax planning for such trading.

This aspect of Rothenberg's practice has him dealing with miners, stakers, newly created cryptocurrency, FBAR reporting requirements, audits of unre-



ported currency transactions, day-trading currencies, taxation of air drops, reflections, and hard and soft forks.

Beyond his tax practice, Rothenberg is the author of a system of tax planning computer software, published by Warren, Gorham and Lamont in Boston, which was sold nationally to lawyers, accountants and financial planners. One software package computed estate and gift taxes, while the other computed income taxes.

In addition, Rothenberg has authored several articles that have appeared in more than a half-dozen different professional journals for lawyers, accountants and tax professionals, lectured on tax issues for professional continuing education courses, and served as an expert witness in state and federal court. **MLW**

RUSSELL J. STEIN

Partner, Partridge, Snow & Hahn

Russell J. Stein was born into a tax family. His parents were both CPAs, and he started his tax career as a teenager copying tax returns at his father's firm in Pleasantville, N.Y. After college, Stein joined the family tax software business, where he not only learned about taxes but also the intricacies involved in running a growing, privately held family business.

Today, as a partner with Partridge, Snow & Hahn in Boston, Stein serves as a trusted advisor to a diverse collection of companies, guiding them through the tax implications of a broad range of transactions.

Specifically Stein's practice centers around advising businesses on mergers and acquisitions and general corporate matters, as well as the intricacies of federal and state tax regulations.

He also advises nonprofit charities and private foundations on a variety of issues ranging from start-up organizational matters through mergers and dissolutions, while also providing guidance on joint ventures and partnerships between nonprofit and for-profit entities, including advice regarding state regulations and registration requirements involving commercial co-venture agreements.

Stein has extensive experience counseling businesses on business and tax matters relating to corporate mergers and acquisitions, real estate development and investment fund structuring, tax planning, business restructurings, partnership tax-



ation, and Opportunity Zone Investments.

He also boasts considerable experience in drafting partnership agreements, reviewing and negotiating merger agreements, and advising companies on tax structuring regarding international holdings.

Beyond his practice, Stein is a frequent conference speaker and widely published writer on tax issues for business and nonprofits.

Stein is also active in bar, professional and civic activities. He currently serves on the board of directors for Thrive Scholars, a nonprofit geared toward providing opportunities to high-achieving students of color from low-income communities, and is a former co-chair of the Boston Bar Association's Tax Section. **MLW**

Achievements and professional activities

Former member, Board of Directors, Blackstone Bank and Trust, Boston; former chair, Taxation Section, Massachusetts Bar Association; member, American Institute of Certified Public Accountants; chair, Partnership and Tax Shelter Committee, Massachusetts Bar Association; member, 21st Century Club of the Massachusetts Bar Association

Achievements and professional activities

Member, board of directors, Thrive Scholars; former co-chair, Tax Section, Boston Bar Association; former co-chair, Tax-Exempt Fundamentals Committee, BBA; Edward F. Hennessey Scholar, Boston University School of Law; former cubmaster and den leader, Cub Scout Pack 208



*Congratulations*

Congratulations to our Partner Russell J. Stein for being recognized by Massachusetts Lawyers Weekly as a Go To Taxation Lawyer.

Russell is an established and trusted advisor to a wide range of businesses. His deep and varied experience allows him to guides clients through complex tax matters and complicated business transactions, making him a true Go To Taxation Lawyer. Great job Russell!

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KIMBERLY B. WETHLY

Partner, WilmerHale

Over her 25-year career, Boston attorney Kimberly B. Wethly has gained wide recognition for her extensive experience in all aspects of executive compensation, including applicable tax, corporate securities and accounting issues.

Wethly, who chairs the Tax Practice Group at WilmerHale, represents public and privately held companies' corporate executives, boards of directors and compensation committees.

She also advises the firm's corporate clients in connection with mergers and acquisitions, spinoffs, formation, financings, restructurings and public offerings. Among her particular areas of expertise are equity compensation, nonqualified deferred compensation, incentive plans, and executive, retention, severance and change-in-control agreements.

Wethly consults with numerous companies in the process of making initial public offerings, helping them prepare appropriate company compensation programs and agreements, including post-IPO equity incentive plans and employee stock purchase plans.

Wethly also assists with numerous option repricings by public and privately held companies, including preparation of tender offer documents where required.

Additionally, she provides strategic advice to public and private companies alike as they undergo merger and acquisition transactions in both the United States and internationally, including compensation planning, equity awards, golden parachute analysis, retention programs



and both general employee and executive severance issues.

Wethly advises public and private companies on participation in IRS 409A documentary and operational corrections programs. She is presently advising a worldwide entertainment company on compensation arrangements and policies for executives, employees and talent.

Wethly also recently advised a financial institution in connection with the Federal Reserve's horizontal review of large, complex banking organizations and ongoing compliance with Federal Reserve guidance on incentive compensation.

Beyond the work Wethly does for her clients, she has authored a number of publications on stock option issues and is active in the National Association of Stock Plan Professionals. **MLW**

Achievements and professional activities

Chair, Tax Practice Group, WilmerHale; member, American Bar Association; member, Boston Bar Association; member, National Association of Stock Plan Professionals; BTI Consulting Client Service All-Stars (2017, 2019 and 2020)

STEPHEN ZIOBROWSKI

Partner, Day Pitney

As vice chair of the tax group at Day Pitney, Stephen "Steve" Ziobrowski has been intricately involved in the tax planning of numerous multi-million dollar matters for companies whose value runs into the hundreds of billions.

On the business side, Ziobrowski advises clients on business formations, reorganizations, spin-offs, sales and liquidations, and equity-based compensation plans, including qualified and nonqualified stock options.

Ziobrowski also engages in tax planning for S corporations, partnerships, and limited liability companies in various business ventures.

He advises individual clients on like-kind exchanges, alternative minimum tax, international tax issues, and other tax matters.

Ziobrowski's practice additionally entails representing taxpayers before courts and administrative bodies in disputes with the Internal Revenue Service and state taxing authorities.

Some of Ziobrowski's representative engagements include advising Veson Nautical, a leading provider of maritime freight software worldwide, in its acquisition of Q88, an information management and software platform for the maritime transportation industry.

Ziobrowski is also part of the team that representing VCV Digital Technology, an emerging U.S.-based digital assets company providing computing infrastructure for Crypto/Web3 networks to help accelerate adoption of digital asset mining



solutions. As it becomes a publicly traded company via a business combination with Fortune Rise Acquisition Corporation, the combined entity is anticipated to have an enterprise value of nearly \$300 million.

Ziobrowski was also part of the team that represented a major metro pension system in connection with a multi-million dollar investment in a multi-billion dollar private real estate fund focused on acquiring, operating and disposing of industrial real estate properties located in certain U.S. target markets. He also provided vital tax support in his firm's representation of Iridian Asset Management LLC in connection with the "management buyout" of its founding partners and asset management business. **MLW**

Achievements and professional activities

Vice chair, Tax Group, Day Pitney; former member, Executive Board, Day Pitney; member, Boston Bar Association; member, Massachusetts Bar Association; member, American Bar Association; fellow, American College of Trust and Estate Counsel (ACTEC); panelist, "Tax Court Lessons for Business Owners and Successful Planning Strategies," Empire Valuation Consultants, Boston

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October 26, 2015

**Diane Bissonnette Moes**  
Partner, Donoghue, Barrett & Singal, Boston | Suffolk University Law School

*"It's sticking your neck out for the people you believe in."*

Diane Bissonnette Moes ascribes to the idea that it is one thing to be a mentor and another to be a sponsor, a concept one of her own sponsors shared in what she calls "a really enlightening moment." Lots of lawyers will sit down for a half hour, offer some advice to a young attorney and call themselves a mentor.

"But a sponsor says, 'Come with me,'" she explains, taking the younger lawyer along on business meetings or to court, or making calls on their behalf to get them involved in a civic association.

"It's sticking your neck out for the people you believe in," she says.

Moes shudders by that distinction in her own efforts to guide the next generation of lawyers, both at her own firm and during her eight years as an adjunct professor at her alma mater, Suffolk University Law School. Part of her desire to be a sponsor comes from her own experience going to law school after having spent several years in the health care industry — both as a lobbyist in Washington, D.C. and vice president of a hospital — and entering law practice as a

first-year associate at age 38.

"It was a very humbling experience," Moes admits.

When she entered the law, she stuck with what she knew best: health care. Today, she counsels health law clients, ranging from hospitals to physician practices and provider networks to vendors.

When not practicing, networking or sponsoring, Moes gives back to her community.

A member of the Boston Bar Association Health Law Steering Committee and the leadership council of the Common Center for Women's Health and Gender Biology, she formerly served on the board of United Memorial Health Care, the Health Alliance Hospital and the University of Massachusetts Board of Trustees. She recently joined the board of Community Settings, an organization that prepares and delivers more than 5000 meals each week to individuals homebound with serious illnesses. **EW**



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January 19, 2015

**LAWYERS OF THE YEAR 2014**

**• HERBERT L. HOLTZ •**

Holtz & Reed



of the board who's called in for that purpose, it is a high wire act for the lawyer to both defend and protect him and manage your way through those clouds to the other side where you are simply getting competent evidence by first-hand witnesses.

**Q: Does the Sherwin case have any significance beyond the resolution of the dispute between the parties?**

**A:** There was a message implicit to the case. Always involving the case was the fact that these employment cases have been ratcheted up to a bigger and bigger economic model. Recent cases that have been successfully brought by these particular plaintiff lawyers were all seven figures. There was a huge sea change post-Sherwin. The tide needed to be turned. Sherwin turned it because an employer decided to stand its ground, withstand six weeks of a trial and get a jury to come back and say, "There's no there there."

**Q: While Sherwin was an employment discrimination case and the Second Health Care case involved your client's attempt to view materials a Boston Globe reporter had gathered for a series on the state's mental health system, do you see any similarities in the two actions?**

**A:** Both cases were about fairness. In Sherwin, you

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February 22, 2010

**Judges: 'tip law' not retroactive**

Defense bar hails trend



By David E. Frank  
davidfrank@lawyersweekly.com

Recent rulings by two influential trial judges have found that the treble damages provision of the tip statute does not apply retroactively to an issue that courts in Massachusetts have been split on for nearly two years.

On Feb. 8, Superior Court Judge Margaret E. Hinkle, who heads the Business Litigation Session, determined in *Hernandez, et al. v. Hyatt Corp.* that a 2008 amendment to the state's controversial tip law — G.L.c. 149, §15D — was intended to be applied prospectively only.

Two months earlier, U.S. District Court Judge William G. Young, who served as chief of the court from 1997 to 2005, came to the same conclusion in *DiFiore, et al. v. American Airlines, Inc.*

"There was a point in time [when] the plaintiff had some authority on their side that made them feel they had leverage over us during settlement discussions," said Brigitte M. Duffy, the Boston lawyer who represented the defendants in *Hernandez*. "There's no question that now having the chief of the [BLS] and a former presiding judge of the federal court saying what they've said here carries some extra weight."

Duffy, who practices at Seyfarth Shaw, added that *DiFiore* and *Hernandez* are "evidence of a definite trend which swings the pendulum back in our direction. It's been a good couple of months for defense attorneys in Massachusetts — and we don't always get good months in wage and hour litigation."

The full text of the four-page *Hernandez* ruling, Lawyers Weekly No. 12-019-10, can be

ordered at [www.masslawyersweekly.com](http://www.masslawyersweekly.com). *DiFiore*, Lawyers Weekly No. 02-304-09, can also be found on Lawyers Weekly's website.

**'Confused' judges**

Scott E. Adams of Cleveland, who represented the plaintiff in *Hernandez*, said the uncertainty on retroactivity started in 2005 when the Supreme Judicial Court held in *Weismann v. The Bradford Group* that treble damages could be awarded only on a finding that an employer had "willfully committed an infraction."

That test was struck down by Chapter 80 of the Acts of 2008, which made Massachusetts the first state in the country to impose automatic treble damages for wage and hour law violations. What remained unclear was whether the Legislature intended for damages to apply to cases that pre-dated the passage of the bill.

Adams said judges across the state have been split on the question ever since. For example, he said, Superior Court Judges Raymond J. Brandrud and Lella R. Kern have ruled opposite of Hinkle and Young.

"There are significant matters of law that have some important philosophical questions underlying them, and there is clearly a problem with the implementation and enforcement of them," Adams said. "There are a number of judges in



Both rules treble damages apply prospectively only

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