



# Marc A. Lewin

Counsel, Providence, RI

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## PRACTICE AREAS

[Business & Corporate](#)

[Tax](#)

[Venture Capital](#)

[Mergers & Acquisitions](#)

[Public Finance](#)

[Trusts & Estates](#)

## EDUCATION

The John Marshall Law School (J.D., 2007)

Georgetown University Law Center (LL.M., 2008)

Tufts University (B.A., *magna cum laude*, 1998)

## ADMISSIONS

Rhode Island

Massachusetts

Maryland

U.S. District Court,  
District of Maryland

U.S. Tax Court

## OVERVIEW

Marc practices tax and general business law. Marc's legal work is characterized by strategic thinking, practical approaches, and careful drafting.

### *Tax Practice*

Marc's tax practice encompasses federal, Rhode Island, and other state and local taxation. Marc uses his broad experience to help individuals and businesses in the following ways:

- plan for and structure domestic and international tax implications of business transactions;
- resolve tax disputes with the IRS and state tax authorities; and
- assist with tax compliance issues for tax returns and information returns.

Because of his experience working for two public accounting firms, Marc understands tax from the perspective of a tax preparer and works to ensure that tax reporting is consistent with the parties' and drafters' intent. He knows that tax return mistakes can become complex tax problems with the IRS, Rhode Island, and other states and can result in substantial unpaid tax, penalties, and interest. Marc also enjoys helping others understand and navigate federal and state tax laws.

### *Corporate Practice*

Marc's corporate practice complements his tax practice. Marc works with business entities of all sizes, high net worth individuals and their trusts, as well as private foundations and public charities.

Marc can assist both for-profit and non-profit organization by drafting and counseling with respect to:

- business legal entity formation, including choice of entity and federal tax exemption under 501(c) for non-profit organizations;

- stockholder agreements, partnership agreements, LLC operating agreements, and corporate bylaws;
- contracts for every type of business transaction; and
- executive compensation plans, including equity incentive plans.

Across industries, Marc has a passion for helping structure start-up companies and new non-profits, where he assists clients with making business entity selection.

#### *Hands-On Business Experience*

Aside from his legal work, Marc is also the co-owner, with his wife, of a small e-commerce business. This experience and his experience having “hung his own shingle” as a solo lawyer gives Marc a business perspective uncommon among lawyers. Additionally, Marc serves on several nonprofit boards where he provides governance oversight, advises on strategic initiatives, plans meeting agendas, guides organizations on parliamentary procedure, and drafts minutes and written consents.

## REPRESENTATIVE MATTERS

### **Recent Tax Law Matters**

#### *Rhode Island Tax Controversy Matters*

- Successfully appealed claim by Rhode Island Division of Taxation that construction contractor owed sales tax on percentage mark up of materials under cost-plus contract with its customers. [Administrative Decision #2018-02](#).
- Rhode Island District Court appeal from Rhode Island Division of Taxation decision concerning sales and use tax resulted in a favorable settlement for an out-of-state mailing service provider.
- Successfully navigated client through voluntary disclosure of state tax liability.

#### *Restructuring and Acquisition Matters*

- Advised on and drafted tax provisions of stock purchase agreement for C corporation client acquiring an S corporation.
- Advised on and drafted tax provisions of stock purchase agreement for LLC acquiring an S corporation client wholly owned by Employee Stock Ownership (ESOP) plan.
- Assisted companies in real estate and manufacturing industries to change their state of tax residency to minimize their tax compliance burden and position their owners for tax savings upon the future sale of their business.

#### *Qualified and Nonqualified Deferred Compensation Matters*

- Counseled on options for providing equity-based compensation to key employee and drafted synthetic stock award in compliance with IRC section 409A.
- Advised on options for expiring incentive stock options and navigated 280G “golden parachute” implications for publicly traded company.
- Advised payment technology company on how to navigate tax laws in repurchase of incentive and non-qualified stock options.

#### *International Tax Matters*

- Advised multi-national company regarding secondment of employees to U.S. affiliate to reduce exposure to having a permanent establishment. Drafted secondment agreement.
- Guided former U.S. resident through post-expatriation international tax issues for himself and his alternative investment businesses, including complex U.S. source income determinations.

#### *Reducing Tax Liability Matters*

- Successfully negotiated IRS Offer-in-Compromise for construction business owner, reducing federal tax debt by two-thirds of the original liability and keeping owner out of bankruptcy.
- Through combination of Rhode Island tax amnesty and a Rhode Island Offer-in-Compromise reduced Rhode Island gross earnings tax debt of electric power provider by over one-third, saving company from possible financial disaster.
- Reduced private foundation’s federal excise taxes on failure to distribute income.

#### *Legislative and Regulatory Matters*

- Analyzed and drafted comment letter on proposed IRS regulations that, among several thousand submissions, gained the attention of ranking government officials.
- Presented comments on draft federal tax credit legislation that received attention from bill sponsors.

### **Recent General Business Law Matters**

#### *Structuring and Restructuring Matters*

- Re-domesticated and restructured collection of high net worth family businesses into series LLC to provide liability protection and tax compliance savings.
- Counseled recreation business through tax-free restructuring, achieving

expansion efficiency, increased protection of intellectual property, tax reduction, organizational efficiencies, and facilitation of succession planning.

- Structured tax-free reorganization to create a family limited partnership to achieve high net worth family's goals of estate planning and centralization of asset management.
- Advised new technology start-up company on choice of business entity and how to negotiate and structure equity interests of owners.

#### *Contract Drafting Matters*

- Drafted original sale of artwork and transfer agreement providing reputational and other protections for artist and ensuring artist economic benefit for future increases in artwork value.
- Drafted LLC operating agreement for real estate development company with a complex distribution waterfall and multiple investments with varying profit and loss allocations.
- Overhauled construction company's customer contract to better protect company and to ensure compliance with Rhode Island and Massachusetts laws.
- Drafted best-in-class kosher certification agreements for kosher certification agency's certification of manufacturers, caterers, and private label arrangements.

#### SEMINARS / PUBLICATIONS

- Co-Author, [New Rhode Island Acquired Real Estate Company Conveyance Tax Leaves Many Unanswered Questions](#), JD Supra, September, 2015.
- [Marc Lewin Featured Speaker for "Start Your Business. Grow Your Business" Workshop Series.](#)

#### HONORS

- AV rated by *Martindale-Hubbell*, its highest rating for attorneys.
- Professional Excellence in the Law, Tax, *Rhode Island Monthly* 2019.



## IN THE COMMUNITY

- Board Chair and Secretary, Rhode Island Kosher.
- Member, Jewish Federation Foundation Investment Committee, Jewish Alliance of Greater Rhode Island.
- Member, Executive Committee of Board of Directors, Secretary, Providence Hebrew Day School.