



# KEVIN T. O'CONNOR

## Of Counsel

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216.736.7213

As an attorney within KJK's Tax Practice Group, Kevin works with closely held businesses in a wide range of sectors, including manufacturing, transportation, mining and real estate in matters related to tax and wealth planning. He also works with individuals on estate planning, succession and tax planning.

Kevin is both a practicing attorney and a certified public accountant, bringing over 40 years of experience in both disciplines to his client service. As a result of that unique blend of legal and accounting expertise, Kevin can deliver comprehensive tax-related counsel as well as creative thinking to solve clients' most complex financial challenges.

Kevin is admitted to represent clients before the U.S. Tax Court in addition to state and federal courts. He has served in many leadership positions at KJK over his tenure, including his former role as Managing Partner from 1994-1999.

### EDUCATION

- Cleveland-Marshall College of Law, Cleveland State University, J.D., 1977
- Georgetown University, B.S., Accounting, 1972

### PRACTICE AREAS

- Corporate & Securities
- Estate, Wealth & Succession Planning
- Private Equity
- Start-Ups & Capitalization
- Tax & Tax Exemption

### BAR/COURT ADMISSIONS

- Ohio
- U.S. District Court, Northern District of Ohio
- U.S. Tax Court

### REPRESENTATIVE EXPERIENCE

- Counseling nonprofit clients regarding organization, application for exempt status, private benefit and private inurement and employment taxes
- Creating partnerships relating to tax issues such as contributions and distributions, profit, loss and tax allocations, allocation of partnership liabilities, disguised sales and mixing bowl transactions, capital account maintenance rules, restructuring and terminations
- Advising venture capital and investment funds regarding fund structure and tax consequences

- Counseling new entities regarding choice of entity structuring, with extensive experience in advising C corporations, limited liability companies, limited partnerships, limited liability partnerships, joint ventures, entities that have elected S status or other structures
- Assisting closely held companies with business succession planning

#### **PRESENTATIONS & PUBLICATIONS**

- “Non-Profit Board Member Education Program,” Vantage Point 360, Oct. 6, 2016

#### **AWARDS**

- Martindale-Hubbell AV® Preeminent™ Peer Review Rated Attorney
- Martindale-Hubbell AV® Preeminent Attorney – Judicial Edition 2017 – 2022
- America’s Most Honored Lawyers – Top 1% 2016 – 2022
- American Institute of Certified Public Accountants
- Cleveland Metropolitan Bar Association
- Ohio Society of Certified Public Accountants
- Ohio State Bar Association