



Douglas J. Patch

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Milwaukee

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Practice Areas

Tax

Admissions

Wisconsin

Education

Juris Doctor, University of Wisconsin Law School, *cum laude*, Order of the Coif

Bachelor of Arts, Marquette University, *magna cum laude*

Doug Patch is the leader of the Tax practice and a shareholder in the firm's Milwaukee office. He focuses his practice on the tax and corporate law aspects of complex business transactions. Representative matters include representation of clients in tax controversy matters, private equity financings, acquisitions, tax-free reorganizations of corporations (both publicly and privately held), like-kind exchanges, equity compensation structuring and acquisitive partnership transactions. His practice also includes general tax planning.

Representative Experience

Broad and regular experience before IRS and state tax tribunals. Transactional experience includes representing buyers, sellers and investors in sophisticated acquisitive transactions and restructurings. Recent examples include:

Representation of a REIT in restructuring its real estate portfolio in a manner allowing the REIT to maintain its net operating losses.

Representation of a public company in its minority investment in a limited liability company in which he negotiated the tax and economic aspects of a complex option arrangement designed to allow the client to eventually obtain control of target.

Representation of a private equity firm's debt and equity investment in a multi-state retail business in which he negotiated the terms of management's continued equity ownership.

Preparation of an analysis for a client marketing its company which evaluated the tax and economic aspects of various structures presented by private equity bidders.

Obtaining a private letter ruling allowing client to utilize the tax-free reorganizations in an innovative manner allowing the client to eliminate undesirable aspects of a private holding company structure.

Assisting a troubled company restructure its debt, recapitalize and minimize adverse tax consequences resulting therefrom.

Frequently represents real estate developers and advises on tax issues related to equity structures, development grants, debt restructuring, financing and tax efficient disposition strategies including like-kind exchanges and uses of REITs.

Assists early stage companies with organization and tax issues, including recently helping a start-up raise capital, acquire a facility, obtain government grants and commence operations.

Professional Association Memberships

Wisconsin Institute of Certified Public Accountants

Activities

Wisconsin Institute of Certified Public Accountants, Federal Taxation Committee (2017 - present)

Board of Directors, Tax Section of Wisconsin State Bar (2009 - 2012)

School Commission, Lumen Christi School (2010 - 2012)

Honors

Listed in *Best Lawyers in America* (Tax Law, 2010 - present)

Recognized as a *Wisconsin Super Lawyer* (2012)

Recognized as a *Wisconsin Rising Star* (2007 - 2008)