



## Timothy C. Smith

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Milwaukee

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### Practice Areas

Biomass, Biogas and Co-Generation Development

Employee Benefits

Large Energy Users

Mergers & Acquisitions

Solar, Wind and Hydroelectric Development

Tax

Tribal, Municipal and Other Government Energy Development

### Admissions

Wisconsin

### Education

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

Bachelor of Science, Marquette University, Accounting, *magna cum laude*

Tim Smith is a tax attorney in Godfrey & Kahn's Milwaukee office. His practice primarily focuses on the federal and state income tax aspects of mergers, acquisitions, and other business transactions. He represents businesses with structuring taxable and tax-free transactions, including reorganizations, spin-offs, like-kind exchanges, and equity rollovers. Tim advises clients on the tax implications of forming, owning, restructuring, and selling or acquiring business entities, including limited liability companies, C corporations, S corporations, partnerships, and joint ventures. He also represents businesses in federal and state tax controversy and tax litigation matters.

Tim's other areas of business tax expertise include private equity and venture capital funds, mutual funds, and sales and use tax matters. He works with clients on structuring solar and other renewable energy facilities that are eligible for investment tax credits and production tax credits. In addition, Tim works with tax-exempt organizations such as private foundations, community foundations, public charities, and supporting organizations.

### Court Admissions

U.S. Tax Court, 2012

### Activities

Milwaukee Preservation Alliance - Board of Directors