



Kelvin M. Lawrence

Partner
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Kelvin is a business and tax lawyer who saves clients money by minimizing their tax exposure and finding solutions to their Ohio and multi-state tax issues. He advises on taxes implicated in multi-state transactions and has resolved Ohio state income tax, sales tax, commercial activity tax, pass-through entity tax, municipal income tax, and property tax appeals. Kelvin helps his clients manage interactions with taxing authorities and get the most from the involvement of expert witnesses and consultants in tax and unclaimed property audits and controversies. He has secured significant refunds in Ohio sales tax proceedings, as well as in real property tax exemption and valuation disputes. Kelvin has helped tax-exempt organizations obtain and preserve federal tax-exempt status by advising them on joint ventures, combinations, restructuring, compensation procedures, charitable activities, and financial assistance policies. He has also helped these organizations receive tax-exempt bond financing.

Services

- Corporate & Transactional
- Corporate Taxation
- Tax Compliance and Audit
- Nonprofit Organizations
- Tax Planning
- Economic Development

Education

- University of Michigan Law School (J.D., 2007)
- Florida A&M University (B.A., *summa cum laude*, 2002)
 - Political Science

Bar Admissions

- Ohio

Court Admissions

- U.S. Tax Court

Affiliations/Memberships

- American Bar Association Section of Taxation
 - Co-chair of the State and Local Tax Committee's Task Force on the Multistate Tax Commission's Project on the State Taxation of Partnerships
 - State and Local Tax Committee Pass-through Entity Tax Subcommittee co-chair
- Ohio State Bar Association
 - Taxation Law Committee, chair (2014 - 2016)
 - Taxation Law Committee, Executive Council and Income Tax Subcommittee chair
- Paul J. Hartman State and Local Tax Forum, Advisory Board Member
- NYU State and Local Tax Institute, Advisory Board
- John Mercer Langston Bar Association
 - Finance and Fundraising Committee, co-chair (2012 - 2014)
- Bloomberg Tax State Tax Advisory Board

Distinctions

- *Best Lawyers®*
 - Tax Law (2022,2024)

Experience

Counseled Client through Strategic Acquisition of School Transportation Company

We counseled our client, a privatized school transportation company, during its acquisition of an Illinois-based student transportation service provider for special needs students and their families. This acquisition, a logical next step, extended our client's market presence in Illinois and strengthened its commitment to developing and implementing best practices for transporting special education students. Our team of attorneys performed extensive diligence in preparation of closing, which touched on a multitude of different areas unique to the transaction, such as state and local taxes, and specific to our client's industry, including regulatory requirements. We diligently worked together with seller's counsel to achieve a desired result for our respective clients.

Publications

July 29, 2022

Special Commentary: State Tax Treatment of Investment Partnerships

Bloomberg Tax

April 21, 2022

New Law Will Radically Change Ohio Property Tax Appeals

January 27, 2022

VAS Holdings and the Battle Over Taxing Non-Unitary Capital Gains

Bloomberg Tax

June 30, 2021

The MTC Undertakes an Ambitious Study of Partnership Taxation

Bloomberg Tax

April 29, 2021

Senate Bill 57 Offers Property Tax Reduction Opportunity

March 1, 2021

Time is Running Out to Contest your 2020 Property Tax Value in Ohio

October 2, 2020

Ohio Supreme Court Hands Down Win for Ohio CAT Taxpayers in Defender Security Case

September 15, 2020

Taxpayer Appeals Loss in Rare Constitutional Challenge to Composite Return Statute

Bloomberg Tax

August 31, 2020

IRS Offers Guidance on Implementing Elective Employee Social Security Tax Deferral

April 2, 2020

CARES Act Offers Social Security Tax Deferral and Tax Credit for Certain Employers Hurt by the COVID-19 Pandemic

March 27, 2020

Ohio Passes Emergency Tax Legislation in Response to COVID-19 Pandemic

February 10, 2020

Ohio Supreme Court Finds Sale of LLC Interests May Be Real Estate Value for Tax Increase Complaints

December 5, 2019

What Your Business Needs to Do to Get Ready for Partnership Audits

Goering Center News

2017

CCH 2017 Guidebook to Ohio Taxes

CCH 2017 Guidebook to Ohio Taxes

September 2016

Lawyers Face Confidentiality Ethics Risks in Their Own State Tax Compliance

Journal of Multistate Taxation, Vol. 26, No. 6,

08/19/2019

Beware: This CAT Refuses to Stay in its Home Territory

Tax Notes State

07/11/2019

INSIGHT: A more viable SALT cap workaround? Pass-Through Entity-Level Taxes

Bloomberg Tax