



Mark J. Gayetsky

Associate
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Columbus, OH
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Mark focuses his practice on corporate law.

He received his J.D. from The Ohio State University Moritz College of Law. His experience includes analyzing and making recommendations on legal research on areas, including contract, employment, probate, oil and gas, real estate, and tax. He also drafts legal complaints, motions to inventory and motions for reconsideration.

Services

- Corporate & Transactional

Education

- The Ohio State University Moritz College of Law (J.D., *cum laude*, 2018)
 - The Ohio State Law Journal, staff and managing editor
 - CALI Awards for Excellence in Legal Research and Writing II and Taxation of Business Enterprises
- Duquesne University (B.S., *magna cum laude*, 2015)
 - Business Administration

Bar Admissions

- Ohio

Experience

Represented Joint Venture Partner in Tax-Free Combination

We consummated a tax-free unrelated business combination involving joint venture partners through a two-phase restructuring that consisted of a Type F reorganization followed by an intentionally defective Type B equity swap qualifying as a Type C reorganization.

Represented Nonprofit in Sale to For-profit

We represented a 501(c)(3) public charity in an asset sale to a for-profit as a result of a frustration of purpose, in which we navigated fiduciary duties, excise tax concerns, and regulatory approval from the Charitable Law Section of the attorney general.

Publications

April 2, 2020

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

March 15, 2020

Just Breaking: A Preliminary Report for Employers on the Coronavirus House Bill

What You Should Know About the Families First Coronavirus Response Act

June 12, 2017

Defining the Standard of Friendship in Insider Trading Cases After Salman