



Mark J. Gayetsky

Associate
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Columbus, OH
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Mark focuses his practice on providing strategic business counsel and tax services to meet the many needs of privately held businesses, tax-exempt organizations, business owners, start-up entities, and established businesses. He leverages his business acumen and background in finance to provide practical solutions to clients.

He has experience counseling businesses upon formation and all other stages of the business life-cycle, capital and private equity transactions, drafting contracts, and assisting in succession planning. Mark also has experience guiding clients through tax challenges, including tax-free restructuring and reorganizations, partnership tax and income tax planning, obtaining and maintaining federal tax exemptions, obtaining real estate tax exemptions, and managing federal tax controversies. His growing practice enables him to stay up-to-date on the most recent business and tax developments, including providing counsel in connection with Qualified Opportunity Zone and Qualified Opportunity Fund transactions, and assisting clients in preparing for and reacting to tax legislation included in the *Families First Coronavirus Response Act* and the *Cares Act*.

Mark enjoys remaining on the cutting edge of law development so he is able to be a valuable team member and counsel to clients. What he enjoys most is having a measurable impact on a client's business so the client may focus on achieving their business and personal goals.

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