WILLIAMSMULLEN.COM

Kevin G. Bender

Senior Associate

Richmond, VA
P: 804.420.6427
F: 804.420.6507
kbender@williamsmullen.com

Kevin G. Bender is a tax attorney with experience in a vast range of federal tax matters. His clients include private and publicly traded corporations, partnerships, tax exempt organizations and high net worth individuals.

Kevin provides tax advice to partnerships, closely held corporations, real estate joint ventures, physician practices, financial institutions, and their owners on a variety of transactions including formations, reorganizations, recapitalizations, mergers, acquisitions, asset sales, entity selection, and specialized income tax planning including qualified small business stock planning, section 1031 tax-deferred exchanges, Delaware Statutory Trust structures, and structuring rollover equity in partnership mergers.

Kevin advises publicly traded and private real estate investment trusts (?REITs?) in connection with a variety of tax matters. He has drafted and negotiated contribution agreements and tax protection agreements in connection with numerous UPREIT transactions, including transactions involving debt-financed distributions of cash on a tax-deferred basis. Additionally, he has provided tax advice in connection with the issuance of a unique class of preferred limited partnership units in an operating partnership of a private REIT. He also has reviewed and advised on opinion letters confirming the validity of a corporation?s REIT election.

Additionally, he advises on the formation and operation of a variety of tax-exempt organizations, including private foundations, public charities, social welfare organizations, fraternal lodge organizations and many others. He also provides tax planning and ongoing compliance advice to existing exempt organizations. Kevin has also provided tax advice on the merger and consolidation of several nonprofit organizations.

Kevin also advises high net worth individuals, especially entrepreneurs and executives involved in liquidity events, with income, gift, generation-skipping transfer, and estate tax planning, including the creation and ongoing administration of trusts.

Kevin is a frequent writer and speaker. He has taught numerous continuing-legal-education programs, spoken at the American Bar Association Section of Taxation National CLE Conference, and the Virginia Society of Certified Public Accountants Forensic and Valuation Conference. He has also published articles on estate tax, generation-skipping transfer tax, payroll tax and federal tax valuation. He serves as an editor of the American Bar Association?s *Probate and Property* law journal.

In addition to practicing law, Kevin is a small business owner and award-winning filmmaker. Before becoming an attorney, he was an accountant and financial analyst for a large multinational financial services company.

Kevin obtained his law degree from William and Mary Law School in Williamsburg, Virginia (his hometown), where he graduated *summa cum laude* and received the John E. Donaldson Award for best tax student. He received his undergraduate degree, with Distinction, from the University of Virginia.

Practice Areas

- Tax Law
- Tax-Exempt Practice
- Corporate
- Mergers & Acquisitions
- Wealth Transfer Planning
- Private Client & Fiduciary Services
- Business Succession Planning

Experience

- Provided tax advice to $500 million private REIT in connection with a substantial number of contributions of multifamily property to the REIT in UPREIT transactions, including drafting, negotiation, and execution of tax protection agreements and transaction structuring advice.
- Provided tax structuring advice to operating partnership of $500 million private REIT in connection with issuance of new class of preferred partnership units designed to achieve nearly permanent deferral of capital gains taxes on contributions of property in UPREIT transactions.
- Prepared tax opinion letter and provided tax review of S-4 filings for $470 million public REIT in connection with public exchange offer of preferred partnership units for subordinated debt.
- Provided tax advice to a $7 billion wealth management firm in its acquisition of a $1.6 billion wealth management firm, including advising on issuance of tax-free rollover equity and restructuring of tax distribution, allocation, and waterfall provisions of acquirer governing documents.
- Provided tax advice to sellers in connection with sale of $110 million holding company for fitness center franchise.
- Provided tax advice to regional petroleum producer Quarles Petroleum, Inc. in their June 2022 sale to Superior Plus Energy Services, Inc.
- Provided tax advice in connection with formation of partnership joint venture designed to take advantage of conservation easement and land preservation tax credits.
- Advised sellers in sale of S corporation under the installment method with Code section 336(e) election.
- Advised physician, dental, and veterinarian groups on tax consequences of sales of practices.
- Provided tax advice to numerous real estate developers in connection with transactions under Code section 1031, formation of joint ventures, and structuring of real estate partnership.
- Advised numerous tax-exempt organizations engaging in joint ventures with for-profit entities, including tax planning for unrelated business income tax.
- Advised on a merger transaction of four related tax-exempt public charities.
- Advised on formation and application for tax exempt status of a new fraternal lodge organization under Code section 501(c)(10).
- Formed numerous private foundations and public charities and advised on application for tax exempt status under section 501(c)(3).
- Assisted entrepreneurs and investors with qualification of C corporation stock for Code section 1202 qualified small business stock exclusion of capital gains.
- Provided estate, gift, and generation-skipping transfer tax planning advice to entrepreneurs and investors in connection with sales of businesses and other major liquidity events, including structuring sales of interests to grantor trusts and tax leveraged charitable gift structures.
- Drafted and administered complex trusts and similar vehicles including dynasty trusts, charitable lead trusts, charitable remainder trusts, grantor retained annuity trusts, and irrevocable life insurance trusts, in amounts ranging from $5 million to $1 billion.
- Provided business succession and income tax planning advice to numerous small business owners, entrepreneurs, and investors.

Education

- William & Mary Law School (J.D.)
  summa cum laude, Order of the Coif, Communications Editor, William & Mary Law Review, 2016
- University of Virginia (B.A.)
  Christianity and Judaism in Antiquity, with Distinction, Dean?s List, 2008