

# Mark G. Kmiecik

Chicago, IL

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## PARTNER

### Overview

Mark advises clients on international, federal, state, and local tax matters, as well as represents clients in the areas of estate planning, probate and trust administration, business succession planning, marital property, and tax planning. He works with individuals, couples, business owners and other professionals to accomplish their objectives while minimizing tax burdens and reducing financial risk. His practice includes planning for unique assets, international considerations, and beneficiaries with special needs. He also works with nonprofit organizations on tax and governance issues.

Mark offers more than 15 years of experience guiding clients through the difficult process of audits, administrative appeals, and litigation. His clients have cases before the Court of Appeals for the Seventh Circuit, various IRS appeals officers, and in the U.S. Tax Court. He takes the time to understand his clients and keep them informed so that any decisions are appropriate to their unique circumstances.

Mark also counsels clients forming, buying, selling, or dividing their businesses. He guides companies through the federal and state tax consequences of transactions and devises avenues to minimize the impact of taxation by multiple authorities. As businesses expand their geographic reach through physical locations or online forums, they potentially fall within the ambit of many tax authorities. Mark is a valuable resource for clients navigating multijurisdictional taxation; whether crossing state lines or international boundaries.

### Experience

Represented the Shareholders of a Risk Management Information System Provider for Health Care Organizations in the Sale of Their Business

### SERVICES

Tax

Trusts, Estates & Succession Planning

### EDUCATION

Northwestern University  
School of Law, LLM - Taxation

DePaul University College of  
Law, J.D.

Northern Illinois University,  
Finance, B.S.

### ADMISSIONS

Wisconsin

Illinois

## Membership & Involvement

- Registered Title Agent with First American Title and Stewart Title

## Alerts

CARES Act: Robust Tax Benefits for Businesses

Claiming Tax Credits For Paid Leave Under The Emergency Family And Medical Leave Act And The Emergency Paid Sick Leave Act

Are You an "Essential Business" in Wisconsin Under the Safer At Home Order?

Health Care Providers May Now Use Apple FaceTime, Facebook Messenger Video Chat, Google Hangouts Video and Skype to Provide Telehealth to Patients During COVID-19 Public Emergency

Due Date for Payment of Certain Taxes Due April 15, 2020 Postponed to July 15, 2020 Pursuant to IRS Notice 2020-17

Secretary Azar Waives Certain HIPAA Sanctions and Penalties Against Covered Hospitals

Is Your Rental a Business? IRS Proposed Revenue Procedure Providing Safe Harbor Election for Rental Real Estate Enterprises

New Partnership Audit Rules for 2018

Modern Commercial Financing: Your Guide to Regulation A+

## Speaking Engagements

43rd Annual Public Officials Program  
Event, Webcast, April 28, 2021

Vaccination Policy Considerations and Other Trending Employer Challenges for 2021  
Event, Webcast, February 9, 2021

42nd Annual Public Officials Program  
Event, April 29, 2020

Paycheck Protection Program: Factors for Considering a Loan  
Event, Webcast, April 2, 2020

41st Annual Public Officials Program  
Event, The Marq; De Pere, WI, April 29, 2019

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Reconciling State and Federal Audits After New IRS Partnership Audit Regulations: Tax Reporting Challenges  
Speaking Engagement, Strafford; Webcast, November 13, 2018

New Partnership Representative Final Regulations Under Section 6223  
Centralized Audit Regime  
Speaking Engagement, Strafford; Webcast, October 25, 2018

Estate Planning and New IRS Centralized Partnership Audit Rules: Impact on Trusts Holding Partnership Interest  
Event, Stafford; Webcast, May 30, 2018

40th Annual Public Officials Program  
Event, The Marq; De Pere, WI, April 30, 2018

What Does Tax Reform Mean for You and Your Business?  
Event, Northern Trust Economic Trends 2018; Milwaukee, WI, January 19, 2018

The Impact of Regulation A+ on Real Estate Development  
Speaking Engagement, Lorman Webcast, August 31, 2017

39th Annual Public Officials Program  
Speaking Engagement, The Marq; De Pere, WI, April 26, 2017

### Blog Posts

Tick Tock: Election to Opt-Out of Wisconsin's New "Creditor-Friendly" LP And LLC Acts Expire December 31, 2022  
*Corporate News: A Legal Update*, November 30, 2022

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