



Rick Lawton

Partner

St. Louis
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EDUCATION

- Washington University School of Law, LL.M., 1988, J.D., 1984
- University of Chicago, M.B.A., 1977
- Syracuse University, B.S., 1975

ADMISSIONS

- Missouri

REPRESENTATIVE CLIENTS

- American Chemical Society
- Arch Grants
- Barry-Wehmler
- Bethesda Health Group
- Enterprise Rent-A-Car
- General Ore International Corporation
- Lutheran Church Missouri Synod
- Maritz Inc.
- Mercy Health System
- The Principia Corporation
- Regional Business Council
- St. Louis Zoo Foundation
- UniGroup, Inc.
- U.S. Bank National Association

AFFILIATIONS

- American Bar Association, Taxation and Business Law Sections
- Missouri Bar Association, Tax Law Section
- Bar Association of Metropolitan St. Louis, Past Chair, Tax

Rick advises companies and individuals on a variety of federal (domestic and international), state and local tax matters.

He has extensive experience in the following areas:

- Tax-exempt organizations, including creating non-profit organizations, obtaining tax-exempt status, public charity and private foundation issues, private investment and private benefit issues, excess benefit transactions and unrelated business taxable income issues
- Taxation of corporations and shareholders (especially closely-held corporations), including acquisitions, mergers, liquidations, distributions, redemptions and reorganizations
- International taxation, including the taxation of foreign corporations, foreign operations and transactions, controlled foreign corporations, subpart F matters, foreign taxes, foreign tax credits, cross-border transactions, tax treaties and export incentives
- State and local taxation, including income, sales, use and property taxes
- Internal Revenue Service practice and procedure
- Federal, state and local tax controversy work, including protests, appeals, negotiations and settlements

Industries

- Not-For-Profit Organizations
- Health Care (Tax Issues)
- International Shipping (Tax Issues)

Recognitions

- Listed in The Best Lawyers in America, 1995-2022 (by BL Rankings)
 - Listed for over 20 years
 - Nonprofit Law and Tax Law
- Listed in Missouri & Kansas Super Lawyers, 2005-2018 (by Thomson Reuters)
- Named Lawyer of the Year for Tax Law in St. Louis by Best Lawyers, 2016 (by BL Rankings)
- Named Lawyer of the Year for Non-Profit/Charities Law in St. Louis by

Section

Best Lawyers, 2013 (by BL Rankings)

EMPLOYMENT

- Thompson Coburn LLP Partner, 1993-Present Associate, 1984-1992

Presentations

- "IRS Form 990 and State Charitable Solicitation Registration Requirements"; AZA CFO Conference Round Table, October 2011
- "Charitable Gifts of Real Estate: UBTI Considerations and Concerns"; AUREO 2011 Conference, September 2011
- "Intermediate Sanctions: An Analysis of the Proposed Regulations"; St. Louis Health Lawyers Association, December 1998
- "Missouri Corporation Franchise Tax"; Corporate Income and Franchise Tax in Missouri, National Business Institute Inc., September 30, 1992
- "Intercompany Transactions"; Organizing and Operating Foreign Owned Business in the United States, April 2, 1990
- "Tax Planning - FSC/DISC Alternatives for Small Exporters"; Profiting From International Trade, January 16, 1985

Publications

- Co-Author: "Sales and Use Taxes-Substantive Aspects"; *Missouri Taxation Law and Practice, 3rd Ed.*, 1996
- Co-Author: "Sales and Use Taxes-Substantive Aspects"; *Missouri Taxation Law and Practice 2d Ed.*, 1989 Supplement
- Co-Author: "Sales and Use Taxes-Substantive Aspects"; *Missouri Taxation Law and Practice, 2d Ed.*, 1987
- Co-Author: "Forum Selection in Federal Tax Litigation"; *Vol. XXXIII, No. 1, St. Louis Bar Journal*, Summer 1986