



Richard

Richard L. Lawton
Partner

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St. Louis

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MY SERVICES

Maritime
Aviation
Health Care
Higher Education
Nonprofit & Charitable Organizations
Transportation
International Trade
Public Finance & Public Law
Regulatory
Tax
Family Office
Tax Controversy

EDUCATION

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

ADMISSIONS

Missouri

overview

Rick Lawton 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

affiliations

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

recognitions

- Listed in The Best Lawyers in America, 1995-2025 (by BL Rankings), 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 Best Lawyers, 2013 (by BL Rankings)

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

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