

Kevin A. Halloran

Partner

Kevin Halloran focuses his practice in the area of transactional taxation, specifically mergers and acquisitions involving corporations and partnerships. He provides analysis, financial and tax modeling, and advice on deal structuring for both financial and strategic acquirers. He has extensive experience structuring stock and asset acquisitions, corporate mergers, reorganizations, and dispositions. Kevin has represented clients before the Internal Revenue Service, the Indiana Department of Revenue, and the Indiana Tax Court.

Kevin is licensed as a certified public accountant in Indiana, and began his tax career as an M&A tax consultant with EY.

Kevin is an adjunct professor at the Indiana University Maurer School of Law – Bloomington, where he teaches Partnership Taxation. He has co-authored various articles and has been a frequent speaker on tax issues. His recent experience includes:

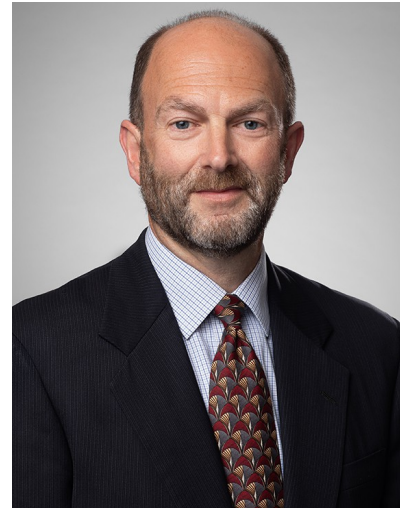
- Structuring acquisitions with tax-free rollover of seller equity.
- Structuring partnership divisions.
- Structuring stepped-up basis acquisitions involving elections under Code §§ 338, 338(h)(10) and 336(e).
- Structuring acquisitions under Code § 351.
- Forward subsidiary mergers and reverse subsidiary mergers.
- Golden Parachute analysis.
- Drafting and modeling tax allocation provisions in partnership and LLC agreements.
- Tax opinions to clients.
- Applications for private letter rulings from the Internal Revenue Service.
- Representation of clients before the IRS under the BBA audit regime.
- Representing clients before the IRS Independent Office of Appeals.

Legal Services

- [Tax](#)
- [Mergers & Acquisitions](#)
- [Business Law](#)

Education and Honors

- Indiana University Maurer School of Law - Bloomington (J.D., 1992)
- Indiana University (B.A., 1988)



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Bar Admissions

- Indiana

Professional and Civic Activities

- Indiana CPA Society, member
- American Institute of Certified Public Accountants, member
- Bloomington Economic Development Corporation, board of directors, 2010–2015; president, 2015

Professional Recognition

- Certified Public Accountant, Indiana, 1997