

Patricia A. Hintz

Partner

Pat Hintz is a member of the firm's Business Law Group who practices primarily in the areas of taxation and tax-exempt organizations and counsels clients on a wide variety of federal, state and local tax matters. She has extensive experience representing clients in low-income housing tax credit transactions and has also represented clients in Historic and New Markets Tax Credit transactions.

Pat is licensed as a certified public accountant in Wisconsin, and prior to attending law school, was employed for more than six years as a tax advisor with Deloitte & Touche and PwC. She is a past-Chair of the State Bar of Wisconsin Tax Law section. Her recent experience includes:

- Representation of investors and syndicators in low-income housing tax credit projects.
- Frequent consultation regarding unrelated business income taxation of tax-exempt organizations including reporting of foreign investments and state taxation of unrelated business income.
- Extensive experience with taxation of pass-through entities including S corporations, partnerships and limited liability companies.
- Planning for state and local excise, franchise, income, and sales and use tax, including nexus determinations and voluntary disclosure agreements.
- Consultation on a variety of employment and income tax issues associated with employee compensation compliance and planning and taxation of employment settlement awards.
- Successful representation of a pro bono client in a trial before the United States Tax Court.
- Administrative and judicial dispute resolution in connection with matters before the Internal Revenue Service, Wisconsin Department of Revenue, and various state and local taxing authorities.
- Applications for private letter rulings at both the federal and state level on a wide range of topics.

Legal Services

- [Business Law](#)
- [Tax](#)
- [Tax-Exempt Organizations](#)

Education and Honors

- University of Wisconsin Law School (J.D., *magna cum laude*, 1994)



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- Order of the Coif
 - Wisconsin Law Review (Note and Comment Editor)
- University of Wisconsin-Milwaukee (M.S., 1991)
- Marquette University (B.S., *magna cum laude*, 1985)

Bar Admissions

- Wisconsin

Court Admissions

- U.S. District Court, Western District of Wisconsin, 1994
- U.S. Tax Court, 1994

Professional and Civic Activities

- American Bar Association (Member, Section on Taxation)
- State Bar of Wisconsin (Board of Directors of Tax Section, 1998–present; Treasurer, 2000–present)
- Milwaukee Bar Association (Secretary/Treasurer, 2001–present)
- Center for the Deaf and Hard of Hearing (Member, Board of Directors, 1998–present; Treasurer, 2000–present)
- Certified Public Accountant, Wisconsin, 1988
- Executive Women's Golf Association (Charter Member and Treasurer, Board of Directors, Milwaukee Chapter, 1999–2001)
- Milwaukee Young Lawyers Association (Treasurer, 1997–2000)
- Professional Staff, Deloitte & Touche LLP (1986–1991)
- PriceWaterhouse Coopers LLP (1985–1986)

Professional Recognition

- Recognized as Best Lawyers® 2020 Milwaukee Tax Law "Lawyer of the Year"
- State Bar of Wisconsin – Pro Bono Honor Society (2015)
- Selected as a "Woman in the Law" Honoree by the Wisconsin Law Journal (2014)
- Listed in *The Best Lawyers in America*® (2005–present: Tax Law, 2021: Nonprofit / Charities Law)
- Martindale-Hubbell AV® Peer Review Rated