



Thomas J. Mahoney Jr.

Shareholder

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Tom Mahoney serves clients in tax and business planning, transaction planning, tax controversies and general business issues.

Mr. Mahoney serves a range of clients from publicly held corporations and real estate investment trusts (REITs) to start-up companies and closely-held businesses. He counsels clients on the complexities of many areas of federal, state and local taxation, including acquisitions and divestitures, partnership allocations and distributions, S corporation qualification and operations, incentive compensation arrangements, like-kind exchanges, REIT qualification and operations, tax exempt organization qualification and reporting issues, tax abatements and incentives, international transactions, and state and local income, franchise and sales taxes.

Mr. Mahoney also provides day-to-day business planning advice to clients in areas such as licensing of intellectual property, contract drafting and review, corporate governance, buy-sell arrangements, joint ventures, partnership and limited liability company agreements and employee issues. His clients are in many industries including high-tech and software engineering, REITs, real estate development, service industries, equipment leasing, manufacturing, retail and professional practices.

Representative Matters

- Has represented numerous clients, including publicly held clients, with respect to state and local tax audits, appeals, settlements and proceedings before the Alabama Tax Tribunal.
- Wrote tax disclosures and opinions for securities filings for a publicly held REIT.
- Structured a multi-million dollar sale-leaseback transactions for a REIT.
- Obtained a favorable private letter ruling for client on S corporation qualification issues.
- Structured multiple deferred and reverse like-kind exchanges.
- Structured tax-efficient incentive compensation arrangements for partnerships and corporations.
- Obtained a substantial sales tax refund for contractor relating to purchases for out-of-state use.
- Worked with team of corporate attorneys to structure a tax-free business reorganization plan for a publicly held, multi-state client.
- Represented a major nonprofit charitable organization, advising it on corporate governance, tax reporting and compliance issues.
- Negotiated and drafted multiple software licensing and related agreements.
- Obtained favorable state rulings on sales, lease and use tax implications of complex leasing transactions.
- Represented a tech company in its \$70 million acquisition by one of the largest independent BPO and ITO providers in the world.
- Successfully represented a pharmaceutical company in the \$10 million purchase of generic drug applications.

Professional Honors & Activities

- Director – Alabama Federal Tax Clinic
- Director/Vice President – Birmingham Tax Forum
- Certified Public Accountant (Ohio, 1982; non-practicing)
- Listed in *Chambers USA* as a leading Tax lawyer in Alabama (2024, 2025)

- Listed in *The Best Lawyers in America*® for Tax Law since 2007; Corporate Law since 2015; Non-Profit/Charities Law since 2018; Litigation and Controversy - Tax since 2021
- Named the Best Lawyers® 2022 Tax Law "Lawyer of the Year" in Birmingham
- Named the Best Lawyers® 2018 Non-Profit/Charities Law "Lawyer of the Year" in Birmingham
- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell



Civic Activities

- Advisory Board – Catholic Family Services
- Advisory Board and Past Chairman – Community Grief Support Service
- Director and Past President – Notre Dame Club of Alabama
- Past President – John Carroll Catholic High School Board of Directors



Publications

- "S.A.L.T. Select Developments: Alabama" (July 2024)
- "S.A.L.T. Select Developments: Alabama" (May 2024)
- "Final Regulations on Tax Credits for Electric Vehicles: No Time to Relax," republished in *Westlaw Today* (May 2024)
- "S.A.L.T. Select Developments: Alabama" (April 2024)
- "S.A.L.T. Select Developments: Alabama" (March 2024)
- "S.A.L.T. Select Developments: Alabama" (February 2024)
- "S.A.L.T. Select Developments: Alabama" (January 2024)
- "S.A.L.T. Select Developments: Alabama" (November 2023)
- "S.A.L.T. Select Developments: Alabama" (October 2023)
- "S.A.L.T. Select Developments: Alabama" (September 2023)
- "S.A.L.T. Select Developments: Alabama" (August 2023)
- "S.A.L.T. Select Developments: Alabama" (July 2023)
- "Low-Income Community and Energy Community Bonus Tax Credits for Clean Energy Projects," republished August 1, 2023, in *Corporate Compliance Insights* (July 2023)
- "S.A.L.T. Select Developments: Alabama" (June 2023)
- "Treasury Provides Key Guidance for Monetizing Clean Energy Tax Credits" (June 2023)
- "S.A.L.T. Select Developments: Alabama" (May 2023)
- "S.A.L.T. Select Developments: Alabama" (April 2023)
- "Spotlight on Alabama: Recent Tax Tribunal Decision Should Be of Interest to Employers Using Remote Workers" (March 2023)
- "S.A.L.T. Select Developments: Alabama" (March 2023)
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- "S.A.L.T. Select Developments: Alabama" (January 2021)
- "S.A.L.T. Select Developments: Alabama" (December 2020)
- "S.A.L.T. Select Developments: Alabama" (November 2020)
- "S.A.L.T. Select Developments: Federal" (November 2020)
- "S.A.L.T. Select Developments: Alabama" (October 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #10)" (September 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #9)" (August 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #8)" (July 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #7)" (June 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #6)" (June 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #5)" (May 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #4)" (April 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #3)" (April 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama (Supplement #1)" (March 2020)
- "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Alabama" (March 2020)
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- "S.A.L.T. Select Developments: Alabama" (July 2019)
- "S.A.L.T. Select Developments: Alabama" (June 2019)



Speaking Engagements

- "Appeals Procedures Update," Council on State Taxation (COST) Southeast Regional State Tax Seminar, Memphis, Tennessee (November 2017)
- "Tax Update for the Hospitality Industry," Sixth Annual Hospitality & Tourism Law Symposium (July 2017)
- "Discussion of State Tax Appeals Procedures," Council On State Taxation (COST), Southeast Regional Meeting (March 2015)
- "Sophisticated Section 1031 Transactions," National Business Institute, Birmingham, Alabama (January 2011)

- "LLC Trends and Development - Identifying and Understanding Complex Tax Issues," National Business Institute, Birmingham, Alabama (January 2011)
- "Advanced Sales and Use Tax in Alabama," Lorman Education Services, Chattanooga Tennessee (January 2011)



Education

- Case Western Reserve University, J.D., 1987, magna cum laude
- University of Notre Dame, B.B.A., 1982, cum laude



Admissions

- Alabama, 1987
- U.S. Court of Appeals, Eleventh Circuit
- U.S. Tax Court