MURTHA CULLINA

OF COUNSEL

KENNETH L. LEVINE

Kenneth Levine represents clients in the areas of federal, state and international tax planning for business entities, exempt organizations and individuals. He obtains rulings from, and represents clients in disputes with, federal and state tax authorities.

Kenneth has extensive experience in partnership taxation, including partnership operations, distributions, transfers and restructurings, and the drafting of limited liability company agreements and partnership agreements.

Kenneth also has extensive experience in corporate taxation, including taxable and tax-free stock and asset acquisitions, corporate divisions, recapitalizations, and reincorporations.

Kenneth's experience includes the organization of, and tax planning and audits for, hospitals and other health care organizations and their joint ventures and subsidiaries. He represents health care organizations in connection with their development and implementation of joint ventures, mergers and acquisitions, conversions to and from exempt status, corporate reorganizations, physician recruitment and retention programs, alternative delivery systems, integrated delivery systems, and development programs.

Kenneth has a substantial background in tax issues that apply to exempt organizations. He works on issues involving public charity and private foundation status, the unrelated trade or business income tax, intermediate sanction penalties and other excise taxes, the private inurement and benefit prohibitions, the proscription on political and legislative activities, charitable contributions, reorganizations, compensation, and payments between related organizations.

Kenneth handles the tax aspects of venture capital and private equity financings, advice in acquiring, holding and disposing of real estate, executive compensation, and the provision of tax disclosure materials in private and public offerings of partnership and corporate securities. He provides international tax planning of inbound and outbound corporate and real estate transactions and offshore investment funds.

Kenneth has written and lectured extensively on tax and business issues. He has been a speaker at seminars sponsored by the American Academy of Hospital Attorneys, National Health Lawyers Association, Connecticut Hospital Association, Massachusetts Hospital Association, Hospital Association of Rhode Island, Healthcare Financial Management Association, Rhode Island Medical Society, Connecticut Society of Certified Public Accountants, and Lorman Educational Services. His articles have appeared in the Journal of Taxation, Tax Notes, Taxes, The Exempt Organization Tax Review, The Journal of Taxation of Exempt Organizations, Journal of Health and Hospital Law, DePaul Journal of Health Care Law, and Health Care and Taxation.

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BAR & COURT ADMISSIONS

Connecticut

New York

District of Columbia

Ohio

Rhode Island

Massachusetts

United States District Court, Southern and Eastern District of New York

EDUCATION

New York University, LL.M. in Taxation, 1983

Case Western Reserve University, J.D., 1977

Hobart College, B.A., cum laude, 1974

Memberships

- American Bar Association, Tax Section
- Connecticut Bar Association

Prior Experience

- Assistant Counsel with the Administrative Regulations Review Commission of the New York State Legislature
- General Counsel for the Legislative Program Review and Investigations Committee of the Connecticut General Assembly

PRACTICE AND INDUSTRIES

Tax

Business & Finance

Commercial Finance & Lending

Mergers & Acquisitions

Health Care

Long-Term Care

Non-Profit

Privately Owned Businesses

Public Finance

With more than 100 attorneys in six offices throughout Connecticut, Massachusetts and New York, Murtha Cullina LLP offers a full range of legal services to meet the local, regional and national needs of our clients. Our practice encompasses litigation, regulatory and transactional representation of businesses, governmental units, non-profit organizations and individuals.

MURTHA CULLINA
ATTORNEYS AT LAW

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