



Martin S. Allen

Special Projects Lawyer

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OVERVIEW

Martin Allen maintains a practice area concentrated in tax and business law with extensive experience in most areas of federal and state income taxation, including acquisitions and dispositions of businesses in taxable and tax-free transactions, private equity investments, bankruptcy reorganizations and workouts, business and personal tax planning, and tax audit defense and appeals.

PROFESSIONAL BACKGROUND

Martin has practiced tax and business law for more than 30 years in Boston and Chicago. Prior to joining K&L Gates he was a partner at a Boston law firm.

PROFESSIONAL / CIVIC ACTIVITIES

Martin Allen serves as Adjunct Professor of Law in the Graduate Tax (L.L.M.) Program at Boston University Law School, where he has taught since 1986, and has also lectured on tax law at MIT's Sloan School of Management. He is the co-author of *Massachusetts Taxation*, the leading treatise on the tax law of the Commonwealth. From 1983 to 1994, he served as an editor of *Tax Highlights*, a monthly publication of the Boston Bar Association. Martin has been listed in *Best Lawyers in America* every year from 2006 to the present 2021 edition. He is a member of the Boston Tax Forum and the American Bar Association.

SPEAKING ENGAGEMENTS

Martin is a frequent speaker on tax subjects. A selection of his lectures and presentations includes: "Workouts and Bankruptcies of Financially Trouble S Corporations, LLCs, and Partnerships" (2002); "Painting with a Finer Brush: The Supreme Judicial Court Decision in *Sherwin-Williams*" (2002), "Sales of S Corporations" (1999), "Tax Treatment of Settlements and Judgments" (1994), "The 1993 Tax Act – Selected Topics Affecting Businesses and Investors" (1993), "Real Estate Workouts and Bankruptcies" (1992), "When Bankruptcy and Tax Collide" (1992), "Tax Issues in Corporate Finance and Acquisition Planning" (1989).

EDUCATION

- J.D., Columbia Law School, 1972
- B.A., Northwestern University, 1969 (*with honors*)

ADMISSIONS

- Bar of Illinois (Inactive)
- Bar of Massachusetts
- Supreme Court of the United States
- United States Court of Federal Claims
- United States District Court for the Northern District of Illinois
- United States Tax Court

OTHER PUBLICATIONS

- "Romney Slams Tax Door on IP Holding Companies," *Mass High Tech*, 26 May 2003

AREAS OF FOCUS

- Corporate Tax
- Restructuring and Insolvency