



Jerry O. Allen

Partner



Jerry Allen practices in the areas of taxation, federal tax controversy, federal tax compliance, nonprofit health care law, religious organizations, colleges and universities, nonprofit corporate law and state real property tax matters.

Bar Admissions & Activities

- Past Co-Chair, American Bar Association Health Law Section, Issues Affecting Tax-Exempt Organizations Subcommittee

Education

- Capital University School of Law (J.D., *cum laude*), Law Review; Order of the Curia
- New York University (LLM Taxation)
- Capital University (B.A.)

Awards & Recognition

- Listed, *Best Lawyers in America* (Litigation and Controversy - Tax; Tax Law), 2005–2023
- Columbus Lawyer of the Year, *Best Lawyers in America* (Litigation and Controversy - Tax; Tax Law), 2014, 2021
- Recipient, Capital University Distinguished Alumnus Award, 2019
- Recipient, Multicultural Leadership Award, Ohio Diversity Council, 2016
- Recipient, 2013 David D. White Award, Capital University Law School, 2013
- Recipient, Columbus Bar Association, Community Service Award
- Ranked as AV Preeminent by Martindale-Hubbell™

Presentations & Published Works

- Author, "Helping Physicians Obtain Medical Malpractice Insurance Furthers Charitable Purposes, IRS Rules," *Exempt Organization Tax Review*, and *Tax Notes Today*

CONTACT INFORMATION

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INDUSTRIES & PRACTICES

Health Care Industry
Taxation
Business Law
Education (Pre-K to 12)



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- Author, "Solving The Low Income Tax Credit Housing Partnership Dilemma," *Exempt Organization Tax Review*, and *Tax Notes Today*
- Author, "Look Before You Leap - The Tax Consequences of Golden Parachute Payments," *International Legal Strategy*
- Author, "Residency of Asset Protection Trusts: IRS Issues New Regulations," *Offshore Finance USA*
- Author, "Taxation of Investment Income From Offshore Trusts and Other Foreign Entities," *Offshore Finance USA*

Professional & Community Activities

- Attorney, Office of Chief Counsel, Internal Revenue Service National Office, Washington D.C.
- Past Chair, Board of Trustees, Columbus College of Art & Design
- Past Member, Board of Directors, Experience Columbus
- Past Member, Board of Trustees, Columbus Museum of Art
- Past President, Hospice, Riverside and Grant Hospitals
- Past Vice Chairman, Greater Columbus Arts Council
- Past Trustee, The Columbus Zoo
- Past President, The King Arts Complex
- Past Member, Board of Directors, Jeanne B. McCoy Community Center for the Arts

Experience

Managed care organization alliance

Represented a managed care organization in its negotiation of a strategic, multi-state alliance with another managed care organization. The firm represented the managed care organization during in-person and telephonic negotiations regarding the alliance and assisted in the drafting of the master alliance agreement and associated state-specific agreements. The firm also counseled the managed care organization with regard to the various legal implications of the alliance. Following the formation of the alliance, the firm has assisted the managed care organization with implementation in multiple states.

Innovative tax exemption strategy

Obtained a favorable decision from the IRS on behalf of a nonprofit, public sector managed care company involving an innovative legal approach to acquiring tax exempt status.

Complex professional liability insurance provider transaction

Represented a Cayman Island segregated portfolio insurance company that insures providers against professional liability and its shareholders in connection with the sale of shares to a significant Michigan-based health care company. There were numerous financial, regulatory and international law issues associated with the transaction.



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Public university foundation

Assisted a public university in the resolution of multiple issues in dispute within affiliated private nonprofit fundraising foundation.

Formation of subsidiary museum

Assisted an elite private college in the incorporation of a subsidiary that operates as a world class contemporary art museum.