



# James M. Mattimoe

Jim's practice focuses on the federal income taxation of corporations, partnerships, limited liability companies and individuals, including rendering advice regarding the formation, operation, merger, division, sale and liquidation of entities; structuring transactions and negotiating and drafting the documentation necessary to accomplish them; advising on the tax consequences of proposed actions; and performing compliance work and administrative practice before local, state and federal taxing authorities. Jim has extensive experience in drafting and interpreting partnership allocation and distribution provisions, and he has been involved in the restructuring of several organizations that involved chains of interlocking partnerships and corporations.

Jim is a frequent presenter on tax considerations in choosing a business entity to a variety of audiences.

## Bar Admissions

Ohio  
U.S. Court of Appeals for the Sixth Circuit  
U.S. District Court for the Southern District of Ohio  
U.S. Tax Court

## Community

- Children First, Inc., Board of Trustees, Member, 1998-present
- Project OpenHand Columbus, Board of Trustees, Member, 1996-2000; Chairman, 1996-1999

## Partner

[jmattimoe@porterwright.com](mailto:jmattimoe@porterwright.com)  
614.227.2115  
[www.porterwright.com](http://www.porterwright.com)

41 South High Street  
Suites 2800 - 3200  
Columbus, OH 43215

## EDUCATION

The Ohio State University College of Law, J.D., 1988

University of Virginia, B.S., 1985

## SERVICES

### Tax, Estate Planning & Personal Wealth

- Tax

### Business Growth & Operation

- Tax planning
- Venture capital and private equity
- Business transactions

### Mergers & Acquisitions

- Transaction structuring

### Real Estate

### Employee Benefits

- Nonqualified deferred compensation and executive compensation
- Benefits issues related to mergers and acquisitions

## PROFESSIONAL ASSOCIATIONS

- American Bar Association, *Section of Taxation*