

## Timothy L. Voigtman

### Partner

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Milwaukee

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Timothy L. Voigtman is a partner and business lawyer practicing with Foley & Lardner LLP and serves as Co-Chair of the firm's Tax, Benefits & Estate Planning Practice.

Tim practices general corporate and tax law, including the business and tax consequences of the formation, ownership, operation, sale, and reorganization of C corporations, S corporations, partnerships, and limited liability companies. Tim also advises clients on executive compensation matters such as stock options, profits interests, golden parachutes, and non-qualified deferred compensation arrangements. Tim is a member of the firm's Taxation and Employee Benefits & Executive Compensation Practices and Food & Beverage Industry Team. Tim also co-founded the firm's Family Office Team, and has extensive experience with independent family offices and businesses that provide family office functions internally. Tim provides guidance on succession planning and governance issues for closely held and family held businesses.

Tim represents taxpayers in administrative and judicial disputes with the Internal Revenue Service, the Wisconsin Department of Revenue, and other state tax authorities.

### Representative Experience

- Represented the Milwaukee Bucks President and Owner Herbert Kohl in the \$550 million sale of the basketball franchise to New York investment firm executives Marc Lasry and Wesley Edens. One requirement of the deal was that the team be kept in Milwaukee, with the parties collectively pledging at least \$200 million toward the development of a new arena.

### Awards and Recognition

- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Tax Law (2019-2024)

### Affiliations

- Director (past chair) for the *Centers for Independence*. The non-profit agency assists individuals and families with special needs to better live and work in the community, with programs touching more than 10,000 lives a year.
- Former Director, *iCare Independent Health Plan*, a health plan providing medical coverage for individuals with unique and complex medical, behavioral and human service needs. Tim assisted with sale of a controlling interest in the Plan to Humana (2021 closing).
- Director, *Marion Body Works*, a builder of commercial truck bodies, emergency vehicles and custom cab enclosures.
- Of Counsel, *Marshall Street Capital*, a family office providing investment, tax, estate planning, reporting, philanthropy and other administrative support to its client family.

### **Presentations and Publications**

- Co-author, “The Tax Man Cometh: Tax Perils in Physician Recapitalization Transactions,” *Health Care Law Today* (April 5, 2023)
- Co-presenter, “The CARES Act: What’s in it For Your Business Clients,” National Business Institute (April 2020)
- Co-authored the “Tax Law” section of the Wisconsin State Bar’s *Annual Survey of Wisconsin Law* (1999 – 2010, 2015)
- Past editor of the Wisconsin chapters of Practice Insights as published in LexisNexis® *Law Center*

### **Sectors**

- [Family Offices](#)
- [Food & Beverage](#)

### **Practice Areas**

- [Corporate](#)
- [Employee Benefits & Executive Compensation](#)
- [Insurance Taxation](#)
- [Mergers, Acquisitions & Complex Reinsurance Transactions](#)
- [Taxation](#)

### **Education**

- Certified Public Accountant
- University of Wisconsin – Madison (J.D., 1998)
- University of Wisconsin – Madison (B.S., 1991)
  - Major: Accounting

### **Admissions**

- Wisconsin