

Lynette M. Zigman
Partner/Retired



Lynette M. Zigman was a partner with Foley & Lardner LLP, where she was a member of the firm's Health Care Industry Team and Taxation Practice. Lynette focused her practice in the areas of corporate and individual tax planning, including corporate (both for-profit and nonprofit) formations, reorganizations, acquisitions and dispositions; the tax aspects of the formation, exemption approval and operation of nonprofit organizations; dispute resolution involving the Internal Revenue Service and state income tax and regulatory authorities; the purchase, sale and division of medical practices; individual tax planning and tax dispute resolution; and income and estate planning for philanthropists.

Lynette's health care projects included representing affiliated hospital organizations in Internal Revenue Service audits, addressing issues such as exempt purpose, inurement, physician recruitment incentives, and unrelated business income; assisting tax-exempt organizations in the formation and operation of joint ventures with other tax-exempt or for-profit organizations; assisting hospitals and medical organizations in various acquisitions of or affiliations with other hospitals and physician practices; and analyzing the restructuring opportunities for a large integrated health care system and for an organization that provides a variety of services to the elderly and handicapped.

Also a Certified Public Accountant, Lynette's professional affiliations included the Milwaukee and American Bar Associations, the Exempt Organizations Committee of the American Bar Association Section of Taxation, and the American and Wisconsin Institutes of Certified Public Accountants. She has authored several articles and given numerous speeches on various topics concerning corporate and individual tax issues, including various current issues concerning the health care industry.

Education and Admissions

Lynette graduated from the University of Wisconsin Law School (J.D., *cum laude*, 1986), where she was elected to the Order of the Coif. She earned her M.S. in taxation from the University of Wisconsin – Milwaukee in 1983 and completed her B.B.A., with honors, from the University of Wisconsin – Madison in



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1979. Lynette is a member of the Wisconsin Bar, and also is admitted to practice before the United States Court of Appeals, Fifth and Seventh Circuits, the United States Claims Court and the United States Tax Court.

Recognition

Lynette has been Peer Review Rated as AV® Preeminent™, the highest performance rating in Martindale-Hubbell's peer review rating system. She has been selected by her peers for inclusion in the current edition of *The Best Lawyers in America*® in the areas of non-profit/charities law and tax law and was named 2016 Milwaukee Non-Profit / Charities Law – “Lawyer of the Year” by *Best Lawyers*. She is the recipient of the 2009 Pro Bono Award for the Association for Women Lawyers.