



Timothy M. Finnerty

Member • Co-chair, Corporate and Finance

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Services and sector groups

- Corporate and Tax
- Estate Planning
- International Business and Trade
- Mergers and Acquisitions
- Automotive Dealership
- Public Sector

Tim Co-Chairs the Firm's Corporate & Tax Group and also practices in the Estate Planning and International Law Groups. As an attorney, Tim has been recognized as one of The Best Lawyers in America®. He has also received the highest peer review rating of AV® from Martindale Hubbell.

Tim focuses his practice on federal tax law, corporate law and estate planning. He acts as outside corporate legal counsel to several closely held companies. Since Tim is also a CPA, he advises his corporate clients and their owners on tax planning and other transitional issues including structuring mergers, acquisitions, tax-free/deferred exchanges, financing, entity formation, and liquidations.

Tim regularly speaks to fellow lawyers and certified public accountants on a variety of legal and tax issues including: choice of entity, preparing Limited Liability Company operating agreements, shareholder agreements, partnership taxation, ethics, and tax issues associated with oil and gas leases.

Tim spent several years working for a large international tax and accounting firm. That background helped Tim view transactions from both a legal, tax and accounting perspective.

Tim not only practices law in Harrisburg, PA, but resides there with his family and is active in the community.

Representative experience

Represented a full-service science and engineering consulting firm in the acquisition of an environmental and geological consulting services company, providing strategic legal advice and working closely with firm leaders and advisors to structure the transaction, negotiate the terms of the purchase and lead the closing process.

Represented ARM Group LLC in its recently announced acquisition of Resource International Ltd. The team provided strategic legal advice and worked closely with ARM's leaders and advisors on the full scope of the deal, from negotiating the deal to closing the transaction.

Represented a privately held subchapter C corporation and its owner in the structuring of the sale of its operations in the most tax effective manner, including the allocation of a portion of the purchase price to personal goodwill which allowed significant tax savings.

Represented privately held company in \$22 million refinancing transaction with its lenders which allowed our client to double the size of its current facilities and make improvements to become more efficient.

Represented family owned company in the manufacturing industry and its majority shareholders in the purchase of stock from deceased, minority shareholder's estate.

Represent closely held company in the life sciences industry with startup operations including drafting and negotiating distribution agreements for various products.

Represented client in litigation in the United States Tax Court after significant disagreements with the IRS examiner over certain audit adjustments.

Represented privately held client in purchase of large manufacturing facility and ongoing operation in the housing industry.

Certifications

Certified Public Accountant

Education

- Widener University School of Law, J.D.
- University of Scranton, B.S.

Admissions

- Pennsylvania
- U.S. District Court for the Middle District of Pennsylvania
- U.S. Court of Appeals for the Third Circuit
- U.S. Tax Court

Recognition

- *The Best Lawyers in America*®, 2012-present
- *Lawyer of the Year, The Best Lawyers in America*®, 2027
- Highest Peer Review Rating of AV® established by Martindale Hubbell

Professional and community involvement

- Dauphin County Bar Association
- Pennsylvania Bar Association Tax Law Section
- Pennsylvania Institute of Certified Public Accountants, Federal Tax Committee
- Family Support of Central Pennsylvania, president, board of directors
- MidPenn Legal Services, Low Income Tax Clinic, Advisory Committee member
- Caitlin's Smiles, treasurer, board of directors