

Jon Gaston

PARTNER



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Clients benefit from Jon Gaston's accounting background - he understands business and is able to see the "whole picture" - which enables him to counsel clients on a wide range of federal and state tax issues related to entity formation, structuring acquisitions and dispositions and other restructurings. Jon has become one of the preeminent legal practitioners in the tax-exempt area in the Mid-South and beyond and counsels public charities, private foundations and other tax-exempt and nonprofit organizations on an array of matters.

Public and private organizations and individuals alike look to Jon Gaston for counsel on a wide range of federal and state tax transactional issues related to entity formation, structuring acquisitions and dispositions, and other restructurings.

Clients that seek Jon's advice and counsel include:

- Individuals
- Limited Liability Companies (LLCs)
- Partnerships
- S corporations
- Tax-exempt and nonprofit organizations

Nonprofit corporations regularly seek guidance from Jon when navigating unfamiliar tax-exempt matters and taxation issues peculiar to Tennessee. Tax-exempt and nonprofit organizations seek counsel in relation to a wide range of matters including:

- Formation and obtaining tax-exempt status
- Governance
- International and cross border grant making
- Regulatory compliance and maintaining tax-exempt status
- Tax-exempt bond financing
- State and local taxation

Jon also represents clients before the Internal Revenue Service (IRS) and state tax authorities in

audits, appeals, and obtaining letter rulings.

EXPERIENCE

- **Restructuring from a governmental hospital to a private, not-for-profit 501(c)(3) positions Erlanger Health System for financial and operational success**
Represented Erlanger Health System in its evaluation of future options and the passage of a new state law authorizing the hospital to change from a governmental entity to a private, not-for-profit hospital system.
- **UK forms joint venture with King's Daughter Health System**
Provided the University of Kentucky transaction structure guidance, contract and deal negotiation, and anti-trust and healthcare analysis in forming its joint venture with KD Health.
- **Promise Healthcare confirms plan of liquidation after successful closing of multiple sales**
Negotiated the sale of a number of hospitals for Promise Healthcare and confirmed a plan of liquidation with significant recoveries for unsecured creditors.
- **Companies restructure to reduce liabilities, taxes**
Restructured multiple manufacturing companies using trusts, LLCs and special purpose entities in order to limit the companies' liabilities and reduce their taxes.
- **Ellwood City Hospital is acquired by Americore Health LLC**
Represented Pennsylvania-based Ellwood City Hospital in its acquisition by Florida-based Americore Health LLC, which included the hospital's conversion from a non-profit to for-profit hospital.
- **Family business converts to C corporation**
Assisted a large family-owned business and family office with the conversion to a C corporation as well as the related structuring in order to manage the family investments in the most tax efficient manner.
- **Passport Health Communications is acquired by Experian for \$850 million**
Represented Passport Health Communications in its \$850 million acquisition by Experian, plc (LSN: EXPN), the global information services company.
- **Duke LifePoint Healthcare acquires non-profit Marquette General Hospital for \$483 million**
Represented Duke LifePoint in its acquisition of Marquette General Hospital in Michigan for \$483 million.

EDUCATION

- LL.M., Georgetown University, Taxation, 2005
- J.D., *cum laude*, Samford University, 2004
 - Dean's Merit Scholarship

- Scholar of Merit Award for State and Local Taxation
- Phi Alpha Delta legal fraternity
- M.B.A., Samford University, 2004
- B.B.A., Emory University, 2000

COURT ADMISSIONS

- U.S. Tax Court

BAR ADMISSIONS

- Tennessee
- Alabama

RECOGNITIONS

Chambers High Net Worth Guide

- Band 2, USA High Net Worth Guide, 2020-2021

The Best Lawyers in America© (BL Rankings)

- Nonprofit / Charities Law, 2023
- Tax Law, 2021-2023

Mid-South Super Lawyers (Thomson Reuters)

- Rising Stars - Tax (2013, 2015-2018)

PROFESSIONAL INVOLVEMENT

- Member, Nashville, Tennessee and Alabama Bar Associations
- Member, American Health Law Association
- Member, Family Office Exchange
- Member, Tax Section of American Bar Association
- Former Vice-Chair, ABA Young Lawyers Division, Tax Committee
- Co-author of Tennessee Limited Liability Company: Forms and Practice Manual

COMMUNITY INVOLVEMENT

- Member, Board of Directors, Ronald McDonald House Charities of Nashville
- Member, Sennet Society of the United Way

- Former Member, Board of Directors, The Family Center

UP CLOSE

The majority of Jon's leisure time is centered around and spent with his son, two daughters, and wife; however, he also enjoys gourmet cooking, golf and other outdoor activities.