

Michael J. O'Malley



Michael J. O'Malley represents for-profit, nonprofit and health care clients in their initial organization and structuring, business dealings, M&A transactions, infrastructure, capital and other financings, regulatory compliance, tax planning and proceedings before tax authorities, and also addresses issues of corporate governance and fiduciary duty. His work includes:

- **Tax Planning and Disputes:** Represents domestic and foreign businesses, organizations and individuals in planning and structuring their transactions, activities and affairs to lower their overall federal, state and local tax burden and minimize their related risk and exposure; obtaining private letter rulings and determination letters from the IRS and Hawaii Tax Departments in connection with tax-free reorganizations, "qualified high technology business" applications and credits, and other tax incentive and structuring matters; and settling disputes with federal, state and local tax authorities.
- **Healthcare:** Advises healthcare organizations, providers and insurance companies on compliance, regulatory, tax, corporate and transactional matters.
- **Mergers and Acquisitions:** Represents buyers and sellers of businesses, including stock purchases, asset sales and mergers. Representative transactions include stock and asset acquisitions and changes in control of public and private corporations, including a real estate company, a developer, a newspaper, a gas company, an equipment company, hospitals, health care organizations and medical practices, a construction company, and various retail businesses.
- **Corporate Organization and Governance:** Organizes for-profit and non-profit corporations, prepares charter documents establishing complex capital structures, stock transfer restrictions, buy-sell and first refusal rights and supermajority voting requirements. Advises corporate directors concerning fiduciary duties, conflicts of interest and compliance with the Hawaii Business Corporation Act and other federal and state laws and regulations.
- **Corporate Finance:** Advises clients with respect to their various financing transactions, including infrastructures and other project financings and capital, leasing and other financings.

Mr. O'Malley served as Editor-in-Chief of the Harvard Journal on Legislation and was a Teaching Assistant at Harvard Law School. Following graduation, he practiced with a Wall Street firm in New York City for four years, then returned home to Hawaii and joined the Goodsill firm, where he became a Partner in the firm's corporate and tax groups. He rejoined the firm in 2008, following a fifteen-year hiatus during which he was a partner at another Hawaii law firm, then worked for nine years as a Director with PricewaterhouseCoopers and its successor in Hawaii. Since 1986, he has authored or co-authored the Hawaii chapter of the *ABA Deskbook on Sales and Use Tax*. He is a frequent speaker at seminars on tax, corporate and other legal topics.

**Education**

Harvard Law School, J.D., 1981  
Claremont-McKenna College, B.A.  
(*summa cum laude*), 1977

**Practice Areas**

Corporate and Securities  
Health Law  
Mergers and Acquisitions  
Procurement and Infrastructure  
Tax

**Admitted to Practice**

Ninth Circuit Court of Appeals  
State Courts of Hawaii  
U.S. Claims Court  
U.S. District Court of Hawaii  
U.S. District Court of New York  
(S.D.N.Y.)  
U.S. Tax Court

**Professional and  
Civic Activities**

American Bar Association (Tax, Business  
and Health Law Sections)  
American Health Lawyers Association  
Healthcare Association of Hawaii  
Hawaii State Bar Association  
Hawaii Association of Nonprofit  
Organizations  
Chair, Kapiolani Health Foundation  
Chair, Hawaii Dental Service  
Past President, Historic Hawaii Foundation  
President and Director, HiBEAM  
Chair, Tax Foundation of Hawaii  
President, Friends of Family Specialty  
Courts  
Board of Advisors, Greenbook Financial