



## Robert M. Romashko

### PARTNER

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### OVERVIEW

Robert knows taxing authorities and government agency investigations inside and out. He spent six years as senior attorney with the IRS Office of Chief Counsel.

As the leader of Husch Blackwell's Tax practice group, Robert deeply understands the world of federal and state taxes and helps clients with state and local franchise, income, sales, use, and property tax issues, as well as dealing with multistate voluntary disclosures for taxes owed. He interfaces with the Internal Revenue Service (IRS) to help nonprofit clients get needed exemption status. He also works with nonprofits on ongoing compliance issues associated with related party transactions and employee compensation.

In white collar matters, Robert specializes in helping healthcare and other organizations and professionals against allegations or investigations of white collar crimes in Securities and Exchange Commission (SEC), Department of Justice (DOJ), and Office of Inspector General matters. Having been on the other side of the table, Robert understands how government investigators think and act, and how they approach potential fraud and compliance issues. He has also defended companies against whistleblower claims, specifically against the False Claims Act and allegations of Stark Law violations.

Robert also represents private investment funds during SEC and DOJ investigations into allegations of misvaluing assets and improper record keeping and has counseled healthcare organizations in various commercial litigation matters.

### Industry

Healthcare

### Services

Credit Unions

Healthcare Litigation

Nonprofit Organizations & Religious Institutions

Solar Energy

State & Local Taxation (SaLT)

State Attorneys General Practice

Tax

Tax Controversy

White Collar, Internal Investigations, & Compliance

Wind Energy

## Experience

### TAX

- Representation of corporation resulting in complete concession by IRS of \$780,000 in penalties and interest related to tax return filings pursuant to corporate restructuring.
- Representation of client before IRS Office of Appeals resulting in concession by IRS Office of Appeals of approximately \$2,000,000 in tax related to gains on disposition of partnership interest.
- Negotiated favorable settlement with IRS Office of Appeals for selling executive and owner of business in relation to personal goodwill allocations.
- Co-lead counsel in eight-day trial before United States Tax Court concerning debt versus equity issues under Internal Revenue Code section 385 and write-offs of partially worthless bad debt totaling \$92 million over nine tax years.
- Successfully resolved matter regarding multiple decades of delayed or incorrect franchise tax filings with State of Illinois.
- Represented multi-state transportation company in two state audits concerning state income and sales tax obligations, reaching favorable resolutions in both matters.
- Representation of clients before IRS resulting in waiver of penalties for failure to furnish information returns under the Affordable Care Act.
- Representation of Chinese manufacturer and affiliated distributors in tax disputes and related investigations by IRS and DOJ.
- Co-counsel in federal tax audit, reducing total tax and penalties due and obtaining favorable adjustments not initially proposed by examiner in relation to real property disposition.
- Representation of corporate executive in resolution of federal tax lien filed due to outstanding employment tax liabilities.

## Experience

- Counsel to corporate executive on tax implications of amended employment contract and making I.R.C. Section 83(b) election in relation to stock granted under new employment contract.
- Counsel to corporate executive on deductibility of settlement and restitution payments related to SEC securities enforcement settlement.
- Representation of corporate client before IRS in relation to abatement of approximately \$150,000 in late filing and penalties related to employment tax and in negotiating payment plan for remaining liabilities with IRS.
- Representation of corporation before Wisconsin Department of Revenue, resulting in concession by state of substantial sales and income tax liabilities.
- Counsel for distributor of manufacturing equipment in multi-state voluntary disclosure project related to both sales and income tax.
- Counsel for marketing company in multi-state voluntary disclosure project addressing issues including potential taxability as Software-as-a-Service.
- Counsel for large corporate investors and lenders in relation to state and local tax implications of various renewable energy developments, including matters such as eligibility for various tax state tax incentives, applicability of manufacturing and other exemptions, and review of PILOT and tax abatement agreements, for over 50 renewable energy projects ranging from community solar installations to utility-scale wind and solar farms.
- Counsel developers of renewable energy projects on state property tax implications and modelling of same related to potential new energy developments.
- Counsel EPC contractors on state tax implications of EPC contracts and availability of manufacturing and other exemptions under state law.
- Counsel for hospital system conducting federal tax due diligence in relation to acquisition of interest in surgical center.

## Experience

- Representation of numerous nonprofit clients in obtaining tax exemption under I.R.C. Section 501(c)(3).
- Counsel for large publicly traded company related to resolution of Illinois franchise tax issues stemming from over two decades of allegedly improperly-accounted for mergers.
- Representation of clients before both Examination and Appeals functions of the Internal Revenue Service and numerous state taxing authorities.
- As key member of the firm's CARES Act resource team, advised clients on tax provisions of the CARES Act, including changes to net operating losses and net interest as well as depreciation deductions.
- Advised clients on numerous COVID-19-related concerns related to tax enforcement and nonprofit compliance, including unrelated business taxable income and provision of charitable grants for core support in the face of the economic downturn.
- Represented Swift Current Energy in closing a tax equity investment from Google for the Double Black Diamond Solar project, an 800 MWdc (593 MWac) facility in Illinois expected to be the largest solar project east of the Mississippi River and the second-largest single-phase solar project in the U.S.
- Assisted Arevon Energy in the closing of financing for the 251 MW Gibson Solar Project in Indiana, serving as project development and local counsel.

## **WHITE COLLAR, GOVERNMENT INVESTIGATIONS AND COMMERCIAL LITIGATION**

- Counsel for multispecialty physician group in DOJ investigation and related qui tam litigation involving alleged Stark Law and related violations in connection with compensation arrangement; obtained favorable settlement dismissing all claims for a single-digit percentage of alleged damages.
- Represented corporation in False Claims Act (FCA) litigation concerning alleged false claims submitted in relation to allegations of circumvention of anti-dumping regulations.

## Experience

- Secured dismissal with prejudice of whistleblower suit filed against large integrated health system under the Illinois Insurance Claims Fraud Prevention Act, alleging cost reports provided under cost-plus contracts resulted in substantial overpayments.
- Counsel in defense of ready-mix company and executive in DOJ criminal investigation relating to state and federal set-aside contracts and parallel civil false claims investigation and litigation; successfully negotiated plea bargain and obtained sentence resulting in zero jail time for client.
- Counsel in criminal prosecution of orthopedic group and surgeon in alleged scheme involving kickback arrangements with compounding pharmacies.
- Defense of sales and marketing executive in DOJ Antitrust Division criminal investigation involving alleged price fixing and market allocation in generic pharmaceutical industry.
- Counsel for chief executive and behavioral health clinic in DOJ and state fraud control unit investigations, including defense of *qui tam* litigation relating to alleged improper testing and telehealth services.
- Counsel for current and former executives of major aerospace/defense companies in multiple DOJ investigations and false claims litigation relating to government procurement contracts.
- Counsel for health system in internal investigation and disclosure to DOJ of physician group billing fraud and resolution of FCA claims and civil litigation against responsible providers.

## OTHER

- Successfully defeated injunction request seeking to enjoin COVID vaccine rules against for multi-hospital system, and then prevailed on appeal, ultimately obtaining full dismissal of all claims against our client.
- Represented hospital system in putative class action concerning alleged overcharging for medical records; successfully litigated appeal of removal from state court under Class Action Fairness Act (CAFA).

## Experience

- Represented selling shareholder in litigation over alleged ERISA violations in ESOP transaction.
- Successfully obtained summary judgment against purported creditor of large manufacturing company in relation to alleged obligations under loan guarantees.
- Co-lead trial counsel for shareholders in state court derivative suit against officers and directors of closely-held company over issues of breach of fiduciary duty and self-dealing.
- Representation of health insurer in relation to state court action concerning Uniform Commercial Code banking provisions.
- Representation of behavioral health clinic in state court action against insurer over unpaid claims.

## Recognition

- IRS Office of Chief Counsel Lucite Award, 2013
- IRS Bronze Litigation Medallion

## Education

- J.D., University of Illinois College of Law
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  - CALI Excellence for the Future Awards in Bankruptcy, Contracts, Criminal Procedure, and Property
- B.A., Michigan State University

## Admissions

- District of Columbia
- Illinois
- U.S. District Court, Northern District of Illinois
- U.S. District Court, Northern District of Illinois (Trial Bar)
- Wisconsin
- U.S. Court of Appeals, Seventh Circuit
- U.S. Tax Court



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