



Herman B. Rosenthal

PARTNER

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BIOGRAPHY

Mr. Rosenthal is a general tax practitioner with a wide variety of transactional tax planning and controversy experience. He has been in practice for more than 35 years and has represented a wide variety of clients in providing practical tax advice, working through complex issues, strategizing with clients and representing clients in audits, administrative appeals and in litigating of tax issues. His clients range from individuals and small businesses to Fortune 500 companies. Mr. Rosenthal also serves as outside counsel to several not-for-profit continuing care retirement communities.

RECOGNITIONS

- *The Best Lawyers in America*®, Tax Law (2005–2027); Corporate Law, Health Care Law, Public Finance Law (2025–2027);
 - “Lawyer of the Year” Baltimore, Tax Law (2020)
- *Maryland Super Lawyers*®, Tax: Business (2007–2022)
- AV Preeminent® : Martindale-Hubbell® Peer Review Ratings™
- MSBA Section of Taxation, Tax Excellence Award (2014)

PRACTICES & INDUSTRIES

[Tax](#)
[Public Finance](#)
[Bonds and Tax-Exempt Financing](#)
[Business and Corporate](#)
[Continuing Care Retirement Communities, Long Term Care, Assisted Living](#)
[Nonprofit Health Care Organizations](#)
[Healthcare](#)
[Health Care Regulations](#)
[Federal and State Transactional Tax Planning](#)
[Corporate and Partnership Taxation](#)
[Real Estate Taxation](#)
[Nonprofit Corporate Services](#)
[International Tax](#)
[Tax Controversy Matters](#)
[Tax Issues in Health Care](#)
[Tax-Exempt Organizations](#)

MEMBERSHIPS & ACTIVITIES

- Past Co-Chair of firm's Tax Section
- Member: Maryland State Bar, District of Columbia Bar
- Past Chair: Committee on Federal Arbitrage Law, National Association of Bond Lawyers ("NABL"); Member and Past Director of NABL
- Past Co-Chair: Legislation Committee of the Section of Taxation of the Maryland State Bar Association
- Member: American Bar Association, Taxation Section
- Member and Past Chair: The Section of Taxation of Maryland State Bar Association
- Member: Leading Age Legal Committee and Past Chair of its Tax Subcommittee
- Co-Chair: Tax Policy Committee of the Maryland Chamber of Commerce

PUBLIC FINANCE, BONDS AND TAX-EXEMPT FINANCING

- Has served as tax counsel (either as borrower's or bond counsel) in connection with several billion dollars of tax-exempt bond financings.

BUSINESS AND CORPORATE LAW - CONTINUING CARE RETIREMENT COMMUNITIES - NONPROFIT HEALTH CARE ORGANIZATIONS - HEALTH CARE - HEALTH CARE REGULATIONS

- Serves as outside counsel to numerous not-for-profit continuing care retirement communities (CCRCs) located throughout the U.S., providing tax and corporate advice
- Co-leader of a team of attorneys representing the interests of a CCRC system throughout the bankruptcy of the system's primary contractor and service provider

FEDERAL AND STATE TRANSACTIONAL TAX PLANNING - CORPORATE AND PARTNERSHIP

EDUCATION

University of Pennsylvania, 1976,
M.A., Public Policy Analysis

University of Pennsylvania, 1975,
J.D., cum laude

University of Pennsylvania, 1972,
B.A., summa cum laude

ADMISSIONS

Maryland

District of Columbia

U.S. Tax Court

TAXATION - REAL ESTATE TAXATION

- Provided tax advice to clients in numerous merger and acquisition transactions
- Advised a Fortune 500 company on certain state tax consequences of a merger and post-merger transactions, including rendering a state tax opinion with respect to the transactions
- Provided tax advice regarding damage awards and settlements in litigation

NONPROFIT AND TAX-EXEMPT ORGANIZATIONS - CORPORATE SERVICES AND TAX-EXEMPT STATUS

- Obtained 501(c)(3) determination letters and private letter rulings from the Internal Revenue Service relating to the tax-exempt status of organizations, transactions involving the organizations and tax-exempt bond financings benefiting the organizations

INTERNATIONAL TAX

- Part of a team of tax advisors providing advice to a foreign corporation regarding the European and U.S. tax consequences of a triangular merger with a U.S. entity
- Provided U.S. tax advice on Section 988 transactions, including those involving U.S. dollar and foreign currency denominated instruments

AUDITS/ASSESSMENTS/REFUND CLAIMS

- Has over 35 years of experience handling state income tax, sales tax, franchise tax, property tax and responsible person audits, assessments and refund claims
- Has represented numerous individuals and organizations in audits before the Internal Revenue Service as well as IRS Appeals, including IRS audits of tax-exempt bond financings

TAX LITIGATION

- Has served as lead counsel or co-counsel in litigating numerous cases involving nexus, income tax, sales tax, utility tax, franchise tax, property tax and employment tax issues
- Has litigated tax cases before the Maryland Tax Court, the D.C. Superior Court, and U.S. Tax Court
- Has briefed and argued appeals in tax cases before various Maryland circuit courts, the Court of Special Appeals of Maryland, the Court of Appeals of Maryland, the D.C. Court of Appeals, the U.S. Circuit Court for the Fourth Circuit

INSIGHTS

Co-Author: "[Tips on Tallying Up State Tax, Withholding Consequences of Remote Work](#)," *HR Daily Advisor*, July 2022

Co-Speaker: "Overview of Legal Issues of Importance to Nonprofit Communities," LeadingAge Maryland & DC Conference and Expo, May 2022

Co-Editor: Maryland Taxes, Published by the Maryland State Bar Association (previously by the Maryland Institute for Continuing Professional Education of Lawyers)

Co-Author: Chapter on Maryland Taxes on Financial Institutions

Co-Speaker: "Overview of Legal Issues of Importance to Nonprofit Communities," LeadingAge Maryland & DC Conference and Expo, June 2021

Co-Speaker: "Tax and Legal Issues for Not-For-Profit Long Term Care Providers and Their For-Profit Managers and Partners," Long Term Care and the Law Conference, American Health Lawyers Association, February 2011

Speaker: "Public Charities," 2000, 2001, 2002

Speaker: "Maryland -- State and Local Taxation," August 2000

Speaker: Maryland Sales and Use Tax, August and September of 1999, February 2000

Speaker: Advanced Tax Institute (Co-sponsored by the Maryland State Bar Association and the Maryland Association of CPA's) 2001 through 2004