



Matt Ehinger

Partner

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Matt Ehinger is a partner in the firm's Tax Group. Matt's practice includes advising clients on a variety of tax matters, including federal and state tax planning, compliance and controversy, as well as guidance on international tax matters. He also advises tax-exempt clients (including nonprofit and governmental entities) on a broad range of issues.

Matt regularly advises clients on the federal tax structuring of merger and acquisitions, as well as partnership tax planning. Additionally, Matt serves as a co-lead of the firm's Opportunity Zone Initiative, which provides federal tax incentives for investors making investments in certain low-income communities. Since the enactment of the federal Opportunity Zone legislation in 2017, Matt has helped create and represent more than 100 Opportunity Zone Funds, including several national Opportunity Zone Funds, as well as structure and effectuate Opportunity Zone investments and projects across the country.

Matt also advises clients on a variety of state and local income tax issues, including income tax, sales tax, as well as real and personal property tax. In addition to tax planning, Matt has represented his clients in audits and administrative appeals with the Indiana Department of Revenue, as well as in property tax disputes in front of the Indiana Property Tax Assessment Board of Appeals and the Indiana Board of Tax Review. Matt's work also includes representing clients in front of the Indiana Tax Court in tax controversies.

Matt regularly counsels tax-exempt clients (nonprofit public charities, private foundations and governmental entities) on a broad range of issues including corporate formation and governance, achieving tax-exemption, tax compliance, lobbying and political activities, unrelated business income and other business matters, including joint ventures, mergers, taxable subsidiaries, limited liability companies and other affiliates to minimize tax liability and protect their tax-exempt status.

Matt received his Bachelor of Arts, *cum laude*, from DePauw University in 2006. He then attended law school at Indiana University McKinney School of Law, receiving his juris doctor, *summa cum laude*, in 2009.

During law school, Matt served as a legal intern for Governor Mitch Daniels and Lt. Governor Becky Skillman. He also served as a legal intern for the Honorable Sarah

Services & Industries

- Blockchain
- Data Centers
- Distressed Investments
- Distressed Real Estate Litigation & Restructuring
- Exempt Organizations
- Food & Agribusiness
- Income Taxation
- Investors with Social Impact Focus
- Housing Affordability - Tax Credit & LIHTC
- Nonprofit & Tax Exempt Services
- Opportunity Zone Initiative
- Property Tax
- Social Enterprise Entities
- State & Local Taxation
- Tax
- Tax & Corporate Governance Services for Higher Education
- Tax Litigation

Evans Barker, United States District Court-Southern District of Indiana, and as an extern in the legal department of Eli Lilly & Co.

Also during law school, Matt participated in the *Indiana Law Review* where he served on the executive board as senior executive editor. Matt was a summer clerk with Ice Miller in 2008 before joining as an associate in 2009.

Education

- DePauw University (B.A., 2006)
 - Political Science and Conflict Studies
- Indiana University Robert H. McKinney School of Law (J.D., 2009)

Admissions

- Indiana
- United States District Court - Northern District of Indiana
- United States District Court - Southern District of Indiana
- United States Tax Court

Professional Affiliations

- Member, Indianapolis Bar Association
- Member/President of Tax Section Committee, Indiana Bar Association

Awards & Honors

- *Best Lawyers®*, "Lawyer of the Year," Tax Law, 2022; Nonprofit/Charities Law, 2025
- *The Best Lawyers® in America*, Nonprofit/Charities Law, 2024-2026; Tax Law, 2022-2026
- Class XLIV Participant of the Stanley K. Lacy Executive Leadership Series, 2019-2020
- Indiana *Super Lawyers* Rising Stars, Tax Law, 2013-2024
- Indy's Best and Brightest - Law, Finalist, 2012
- Walker Cup Recipient, DePauw University, 2006
- Senior Executive Editor, *Indiana Law Review*, Volume 42
- Phi Delta Theta Graduate Fellowship Recipient, 2007

Community Involvement

- Past Member, Board of Directors and Executive Committee, Jameson Camp
- Past Member, Indianapolis Regional Council, DePauw University Alumni Association

Key Matters

Reported and Representative Cases

- *Curtis James Investments (Applesauce-Applebee's) v. Lake County Assessor*, Pet. No. 45-036-08-1-4-00003 (Ind. Bd. Tax. Rev., Oct. 2014)
- *Housing Partnerships, Inc. v. Owens*, 17 N.E.3d 403 (Ind. Tax Ct. 2014)(amicus curiae)

- *Indiana Dep't of State Revenue v. Miller Brewing Co.*, 975 N.E.2d 800 (Ind. 2012), reh'g denied (amicus curiae)
- *Marion County Assessor v. Gateway Arthur, Inc.*, 45 N.E.3d 279 (Ind. Tax Ct. 2015)
- *Marion County Assessor v. Gateway Arthur, Inc.*, 43 N.E.3d 876 (Ind. Tax Ct. 2015)
- *Marion County Assessor v. Simon DeBartolo Group, LP*, 2016 WL 1394647 (Ind. Tax Ct. 2016)
- *Marion County Assessor v. Washington Square Mall, LLC*, 46 N.E.3d 1 (Ind. Tax Ct. 2015)
- *R.R. Donnelley & Sons Co. v. Indiana Dept. of State Revenue*, 41 N.E.3d 1053 (Ind. Tax Ct. 2015)
- *SAC Finance, Inc. v. Indiana Dep't of State Revenue*, 24 N.E.3d 541 (Ind. Tax Ct. 2014)
- *Shelby County Assessor v. CVS Pharmacy, Inc.* #6637-02, 994 N.E.2d 350 (Ind. Tax Ct. 2013)
- *Shelbyville MHPI, LLC v. Thurston*, 978 N.E.2d 527 (Ind. Tax Ct. 2012)
- *Simon Debartolo Group, L.P., et. al. v. Marion County Assessor*, Pet. Nos. 49-600-06-1-4-08629, et. al. (Ind. Bd. Tax Rev., Oct. 2012)
- *Spencer County Assessor v. AK Steel Corporation*, 61 N.E.3d 406 (Ind. Tax Ct. 2016)
- *Washington Square Mall, LLC, et. al. v. Marion County Assessor*, Pet. Nos. 49-700-06-1-4-01861, et. al. (Ind. Bd. Tax Rev., Sept. 2012)
- *Yum Brands, aka Taco Bell of America v. Allen County Assessor*, Pet. No. 02-076-12-1-4-0002 (Ind. Bd. Tax Rev. 2014)

Published In

- Co-Author, "Communities Embrace Potential of Opportunity Zones," *Inside Indiana Business*, October 24, 2019
- Co-Author, "Opportunity Zones: More Than Traditional Real Estate Development," *Inside Indiana Business*, August 16, 2019
- Co-Author, "Sales Tax: You Won the Project...Now What?" *Inside Indiana Business*, November 15, 2018
- Co-Author, "Indiana Wayfair Compliance Commences October 1," *Tax Notes*, October 1, 2018
- Co-Author, "A Complex Form of Three-Dimensional Chess," *Tax Notes*, April 3, 2017
- Co-Author, "Indiana's Mandatory Unitary Combined Reporting Study Due Soon," *COST Practitioner Connection*, September 23, 2016
- Co-Author, *Indiana Taxation Handbook*, Indiana Chamber of Commerce.
- Co-Author, "Indiana Studying Switch to Mandatory Combined Reporting for Multi-State and Multi-National Businesses," *COST Practitioner Connection*, February 12, 2016
- "Sales Tax Landscape Uncertain for Indiana Construction Contracts," *Building Excellence in Design and Construction*, December 2015
- "Tax Amnesty 2015 Ready To Kickoff," *WFYI News*, September 2015
- "Repeal of Expanded Form 1099 Reporting," April 7, 2011
- "Congress Gives Taxpayers a Holiday Present," December 17, 2010.
- "Businesses Beware: Health Care Reform Bill Greatly Expands Form 1099"
- "Reporting Requirements," December 15, 2010
- "Cell Phone Relief and Other Provisions in Small Business Jobs Act," 2010
- "Life Sciences Companies Must Act Quickly to Receive Benefit of New Federal Tax Credit/Grant Program," June 2, 2010
- "UPDATE: IRS Issues Guidance on the HIRE Act," April 12, 2010

- "Federal Hiring Incentive Act Could Benefit Employers: HIRE Act," March 25, 2010

Thought Leadership

June 23, 2026

Distressed Investments Opportunity Bulletin - Issue 36

April 23, 2026

Distressed Investments Opportunity Bulletin - Issue 35

March 6, 2026

Distressed Investments Opportunity Bulletin - Issue 34

January 27, 2026

Distressed Investments Opportunity Bulletin - Issue 33

October 7, 2025

Distressed Investments Opportunity Bulletin - Issue 32

August 27, 2025

Distressed Investments Opportunity Bulletin - Issue 31

June 27, 2025

Distressed Investments Opportunity Bulletin - Issue 30

May 1, 2025

Distressed Investments Opportunity Bulletin - Issue 29

March 20, 2025

Distressed Investments Opportunity Bulletin - Issue 28

February 6, 2025

Distressed Investments Opportunity Bulletin - Issue 27

December 2, 2024

Distressed Investments Opportunity Bulletin - Issue 26

August 29, 2024

Distressed Investments Opportunity Bulletin - Issue 25

July 18, 2024

Distressed Investments Opportunity Bulletin - Issue 24

May 10, 2024

Distressed Investments Opportunity Bulletin - Issue 23

March 4, 2024

Distressed Investments Opportunity Bulletin - Issue 22

November 14, 2023

Distressed Investments Opportunity Bulletin - Issue 21

September 6, 2023

Distressed Investments Opportunity Bulletin - Issue 20

July 21, 2023

Distressed Investments Opportunity Bulletin - Issue 19

June 7, 2023

Distressed Investments Opportunity Bulletin - Issue 18

April 27, 2023

Distressed Investments Opportunity Bulletin - Issue 17

April 17, 2023

Update on Indiana's Newly Enacted Pass Through Entity Tax

February 27, 2023

Distressed Investments Opportunity Bulletin - Issue 16

November 18, 2022

Distressed Opportunity Bulletin - Issue 15

September 13, 2022

Distressed Opportunity Bulletin - Issue 14

August 4, 2022

Distressed Opportunity Bulletin - Issue 13

May 18, 2022

Distressed Opportunity Bulletin - Issue 12

March 21, 2022

Distressed Opportunity Bulletin - Issue 11

February 8, 2022

Distressed Opportunity Bulletin - Issue 10

December 2, 2021

Distressed Opportunity Bulletin - Issue 9

November/December 2021

Protecting Net Operating Losses in Distressed Investments

Pratt's Journal of Bankruptcy Law

October 29, 2021

Distressed Opportunity Bulletin - Issue 8

September 20, 2021

Distressed Opportunity Bulletin - Issue 7

July 14, 2021

Protecting Net Operating Losses in Distressed Investments

July 14, 2021

Distressed Opportunity Bulletin - Issue 6

June 10, 2021

Distressed Opportunity Bulletin - Issue 5

May 6, 2021

Distressed Opportunity Bulletin - Issue 4

March 10, 2021

Distressed Opportunity Bulletin - Issue 3

January 22, 2021

IRS Again Extends Key Opportunity Zone Deadlines

December 11, 2020

Distressed Opportunity Bulletin - Issue 2

November 24, 2020

IRS Digs in Its Heels on PPP Loan Forgiveness

October 6, 2020

Important 2020 Tax Legislation That May Have Been Forgotten

September 1, 2020

Payroll Tax Deferral: More Guidance, Same Uncertainty

August 25, 2020

The Question Remains: Should Employers Withhold Employee's Social Security Taxes Starting September 1?

June 5, 2020

IRS Hears Opportunity Zone Advocates – Key Deadlines Extended

March 28, 2020

Summary of Modifications for Net Operating Losses (§ 2303 and § 2304)

March 28, 2020

Summary of Amendments to the Tax Cuts and Jobs Act of 2017

March 28, 2020

Summary of the Allowance for Modification of Limitations on Charitable Contributions During 2020

March 28, 2020

Summary of Delay of Payment of Employer Payroll Taxes (§ 2302)

March 28, 2020

Summary of the Temporary Waiver of Required Minimum Distribution Rules for Certain Retirement Plans and Accounts

March 28, 2020

Summary of the Exclusion for Certain Employer Payments of Student Loans

March 28, 2020

Summary of the Allowance for Partial Above the Line Deduction for Charitable Contributions

March 28, 2020

Summary of the Special Rules for Use of Retirement Funds

March 28, 2020

Summary of the 2020 Recovery Rebates for Individuals

March 28, 2020

Summary of Employee Retention Credit for Employers Subject to Closure Due to COVID-19 (§ 2301)

March 27, 2020

Property Tax Exemption Application Deadline Extended

March 25, 2020

We Take Care of Our Own: How to Provide Tax-Free Financial Assistance to Employees during COVID-19

March 23, 2020

UPDATED: Tax Obligations Delayed Due to COVID-19

Speaking Engagements

- "Managing the New Normal - Remote Working Arrangements," Tax Executives Institute, October 27, 2021
- "2021 Indiana Tax Update," Tax Executives Institute, October 27, 2021
- "2021 Local Government Workshop," presented at Ice Miller, July 21, 2021
- 30th Annual Ohio Business Tax Conference and Virtual Institute, January 19-21, 2021
- "Indiana Tax Update," Indiana CPA Society Tax Conference, December 2-3, 2020
- "Hot SALT Topics," 2020 Indiana Chamber of Commerce Tax Conference, October 29, 2020
- "Qualified Opportunity Zones: Final Regulations Update, Indianapolis Bar Association, April 22, 2020
- "Investing Family Office Capital in Opportunity Zones," IMN Conference, October 16, 2019
- "The Legal Ins and Outs of Opportunity Zones," IMN Conference, October 11, 2019
- "How to Utilize Opportunity Zones as an Economic Development Tool," AIM Annual Conference, August 27, 2019
- "Opportunity Zones: Transformative Disruption," Developing the Disruptor's Mindset Conference at Butler University, August 7, 2019
- "Selling Direct to Consumers: eCommerce Tax Implications," TOY Association Conference, June 18, 2019
- "Indiana Tax Update," Tax Executives Institute, May 15, 2019
- "Tax Law in the Nonprofit World," IndyBar, August 23, 2018
- "Recent Developments in Indiana Taxation," The Tax Executives Institute, June 28, 2017
- "The Latest in Indiana Property Tax Legislation, Case Law and Trends," Indiana Tax Conference, August 2016
- "Guide to Serving on a Nonprofit Board," November 2015
- "Developments in Indiana State Taxation," Indiana Chamber of Commerce, August 2015
- "Unrelated Business Income," Indiana State Bar Association - Pro Bono Attorneys Serving Small Nonprofits, October 2014
- "Foundation Benefits for Community College Presidents: A Case Study in Best Practice and Board Development," National Association of Community Colleges, 2013
- "Getting Legal – Incorporation and Tax Exempt Status," United States Tennis Association, 2013
- "Manufacturers Sales and Use Tax – Navigating Multi-State Complexities," America Mold Builders Association, 2013

- "New Tax Developments that Impact Residential and Commercial Real Estate," Indiana Continuing Legal Education Form – Indiana Real Estate Institute, 2012
- "Tax Exempt and Governance Issues: An Overview," Indiana Association for Community Economic Development, 2012
- "A Guide to Starting a Nonprofit Tax-Exempt Entity," Speedway Dollars for Scholars, 2012
- "Basics of State Taxation," 2012
- "The Tax Future of the Internal Revenue Code and its Impact on Tax Planning," 2012
- "Tax Consequences of Health Care Reform," Indiana Chamber of Commerce, 2011
- "Tax Provisions in Health Care Reform: An Update," Indiana Chamber of Commerce, 2010
- "A Comparison of the Senate and House of Representatives Tax Provisions in Health Care Reform," Indiana Chamber of Commerce, 2010
- "Foreign Bank Account Reporting Obligations: An Overview," Indianapolis Bar Association, 2010
- "Funding Healthcare Reform," Indianapolis Bar Association, 2009