

## Thomas A. Cotter

PARTNER

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In a career spanning more than three decades, Tom has represented diverse clientele on a broad range of tax issues, including the structuring of sophisticated sale, acquisition, and financing transactions for U.S.-based and international companies, inbound and outbound international business tax planning, and real estate investment trust (REIT) taxation.

Tom is engaged in transactional and general business tax planning and structuring, corporate and partnership taxation, international business tax planning, tax compliance, and REIT taxation.

He is an armchair physicist and avid player of computer strategy games. Tom also regularly attends concerts of his favorite aging rock bands and loves to travel and experience new ideas and cultures.

### BAR & COURT ADMISSIONS

Ohio

### PROFESSIONAL & COMMUNITY AFFILIATIONS

- Ohio Bar Association

### SERVICE LINE

Corporate, Tax & Transactions

### INDUSTRY SECTOR

Financial Institutions &  
Insurance  
Health Care  
Hospitality, Leisure & Sports  
Manufacturing  
Real Estate, Construction &  
Development

### PRIMARY LOCATION

Toledo, OH

### EDUCATION

J.D., *cum laude*, University of  
Michigan Law School

B.B., with high distinction,  
University of Michigan