



Michael T. Donovan

Taxation Practice Group Leader

mdonovan@lewisrice.com

St. Louis, MO / (314) 444-7715

Mike Donovan is a trusted tax advisor and practice leader who brings deep technical knowledge and strategic insight to complex transactions, tax planning, and exempt organization matters.

Mike serves as Practice Group Leader for the Taxation practice group at Lewis Rice. He has significant experience in all aspects of tax planning for partnerships and LLCs, corporations, real estate, REITs, and investment funds. Mike regularly advises clients on mergers and acquisitions, real estate projects, and complex partnership issues.

In addition to his transactional work, Mike counsels exempt organizations on a range of issues, including tax-exempt status, intermediate sanctions, and joint ventures with for-profit entities.

Mike is a frequent speaker and author on tax-related topics.

Education

- Georgetown University Law Center (LL.M., 1994)
 - Taxation
- University of California at Los Angeles School of Law (J.D., 1992)
- University of Notre Dame (B.A., *magna cum laude*, 1989)

Legal Background

- Baker & McKenzie, Chicago, IL

Professional Affiliations

- American Bar Association - Tax Section
- Chair, International Lawyers Network - Tax Group

Admissions

- Missouri Bar

Services

- Taxation
- Tax-Exempt Organizations
- Opportunity Zones
- Education
- Charitable & Cultural Taxation

- Illinois Bar
-

Publications

December 17, 2025

Establishing a Business Entity in the United States

Establishing A Business Entity: An International Guide

July 7, 2025

Significant Tax Changes in the One Big Beautiful Bill Act: What You Need to Know

February 22, 2021

Tax Credits under the Families First Coronavirus Response Act

December 28, 2020

Key Tax Benefits in the New \$900 Billion COVID-19 Relief Bill

November 24, 2020

Additional IRS Guidance on Business Expenses Funded by Paycheck Protection Program Loans

November 24, 2020

Buyers May Be Eligible for the Employee Retention Credit Even If They Acquire Equity or Assets of PPP Loan Borrowers

September 1, 2020

IRS Notice 2020-65 Provides Limited Guidance on Presidential Memorandum Permitting Payroll Tax Deferral

July 20, 2020

Congress Provides Financial Relief for Taxpayers During Coronavirus Outbreak

June 12, 2020

Qualified Opportunity Funds and Investors Receive COVID-19 Related Tax Relief

June 9, 2020

No Deduction for Business Expenses Paid Out of Forgivable Paycheck Protection Program Loans

May 27, 2020

Key Guidance on Claiming the Employee Retention Credit under the CARES Act

April 15, 2020

IRS Gives Taxpayers 3-Month Extension to Make Tax Payments and File Tax Returns

February 2020

Final Qualified Opportunity Zone Regulations in Detail

February 2020

IRS Finalizes Opportunity Zone Regulations

June 27, 2019

An Overview of Opportunity Zones

Urban Affairs Forum by St. Louis REALTORS

June 2019

IRS Releases Additional Guidance on Opportunity Zone Investments

February 2019

Key Provisions of the Final Section 199A Deduction Regulations

February 2019

Rental Real Estate Safe Harbor for Claiming the Pass-through Deduction

October 2018

IRS Releases Guidance on Investments in Opportunity Zones

October 2018

How the Section 199A Proposed Regulations Would Affect Businesses

October 2018

Taxpayers May Continue to Deduct 50% of the Cost of Business Meals

September 2018

Remote Sellers Required to Register and Collect Use Tax in Illinois Beginning October 1, 2018

August 2018

Final IRS Regulations Address the Designation and Authority of the Partnership Representative in Audits

June 2018

Supreme Court Holds that State Sales Tax Can Be Levied on Out-of-State Businesses

February 2018

New Act Creates Tax Incentives for Investors in "Opportunity Zones"

January 2018

Key Provisions in the Final Tax Reform Bill Affecting Individuals

January 2018

Key Business Provisions in the Final Tax Reform Bill

November 2017

Tax Reform: Impact on Individuals and Families

November 2017

Tax Reform Bill Would Radically Alter the U.S. Taxation of Businesses

November 2017

No Paper Tiger: IRS Revokes Non-Profit Hospital's Tax-Exempt Status for Failure to Comply with Section 501(r)

June 2017

Partnership and LLC Agreements Should Be Amended in Light of New Partnership

Audit Rules

October 2016

New Regulations Clarify the Term "Internal Use Software" for Purposes of the R&D Tax Credit

September 27, 2016

Material Participation Rules for Trusts: Leveraging the Aragona Trust Holding to Minimize NIIT Impact

Strafford Publications

September 2016

Help for Hospitals, Schools, and Other Issuers of Tax-Exempt Bonds: IRS Issues New Safe Harbors for Management Contracts

July 2016

Tax Credits Available to Approved Neighborhood Assistance Program Projects

May 2016

IRS Guidance on Treating Partners as Employees

May 2016

Why Your Businesses Cannot Ignore the IRS's Proposed Regulations on Related Party Debt (Even if You Are Not a Multinational)

March 2016

10th Circuit Upholds Sales and Use Tax Reporting Requirements on Out-of-State Retailers

February 2016

New Temporary Regulations Provide Important Clarifications on Allocations Relating to Foreign Taxes by Partnerships

February 2016

Howard Hughes Decision May Have a Big Impact on Residential Real Estate Developers

January 2016

Tax Court Addresses Penalties on Lobbying by Private Foundations

January 2016

The Bipartisan Budget Act of 2015

December 2015

Considerations for Drafting a DST Master Lease: Triple Net Lease Plus?

Commercial Leasing Law & Strategy

1991-2015

Banking and Lending Institution Forms

LexisNexis, Sheshunoff

August 19, 2015

IRS Issues Proposed Regulations for Transactions Involving Transfers of Appreciated Assets to Partnerships

2015

Banking and Lending Institution Forms, Chapter 23: Retirement Accounts

April 20, 2015

IRS Issues Final Regulations for Charitable Hospitals

March 18, 2015

Tax Development: Proposed Rules to Unify Income Taxation of Pass-through Entities

November 10, 2014

IRS Releases Final Regulations on All Cash D Reorganizations

October 17, 2014

Recent Tax Developments: Tax-exempt Employee Meals, Indebtedness of S Corporations to Their Shareholders, and Unsecured Notes Contributed by Partners

October 3, 2014

Material Participation by Trusts: Questions Remain after Frank Aragona Trust
The Journal of Taxation

July 7, 2014

The IRS's Limited-time Offer: Regrouping Real Estate Activities & Potential Tax Benefits

July 7, 2014

Recent Tax Court Decisions Will Have a Big Impact on Real Estate Developers

March 31, 2014

Victory for Taxpayers in Frank Aragona Trust v. Commissioner Decision

March 26, 2014

Recent Supreme Court Decision Will Affect Withholding on Severance Payments

April 9, 2013

New IRS Disclosure and Anti-avoidance Provisions Targeting Financial Transactions

Bloomberg BNA - Introduction to U.S. Taxation of Financial Products and Derivatives, Chicago, IL

March 2013

Final FATCA Regulations Ease Many Burdens

Journal of Taxation

February 2013

Easing the Pain of Compliance with FATCA

International Financial Law Review

October 31, 2012

Breakout Discussion for International Participants

University of Chicago Booth School of Business Executive Education Private Wealth Management Program, Chicago, IL

October 22, 2012

How FATCA Affects U.S. and Canadian Non-financial Institutions

Bloomberg BNA/CITE, 18th Annual Canada - U.S. Cross-Border Tax Update, Toronto, Canada

October 17, 2012

Current Trends in Global Philanthropy, ABA Section of Real Property Trust and Estate Law - Charitable Planning and Organizations Group (TE) Teleconference, Chicago, IL

December 2011

Proposed Regs. on Protected Cells as Separate Entities
Journal of International Taxation

September 27, 2011

FATCA/Dodd-Frank Update / Voluntary Disclosure Update
Baker & McKenzie Business Briefing, Toronto, Canada

September 20, 2011

Planning for Cross-border Investment in Real Estate
Baker & McKenzie Business Briefing, Chicago, IL

September 13, 2011

Planning for Cross-border Investment in Real Estate
Baker & McKenzie Business Briefing, Toronto, Canada

June 28, 2011

Immigration/Expatriation Planning
Baker & McKenzie Business Briefing, Toronto, Canada

June 21, 2011

Immigration/Expatriation Planning
Baker & McKenzie Business Briefing, Chicago, IL

June 14, 2011

New IRS Disclosure and Anti-avoidance Provisions Targeting Financial Transactions
BNA/CITE Conference, Introduction to U.S. Taxation of Financial Products and Derivatives, New York, NY

May 2011

FATCA Regulations: IRS Issues New FATCA Guidance in Notice 2011-34
Baker & McKenzie NATPG Newsletter

May 2011

Foreign Financial Accounts
STEP Journal

2011

United States Chapter, Global Real Estate Taxation Guide
Baker & McKenzie

June 2010

HIRE Act
STEP Journal

October 8, 1998

News

October 8, 2025

Michael T. Donovan Discusses Business and Tax Implications of the “One Big Beautiful Bill” Act

October 23, 2024

Lewis Rice Announces New Practice Group Leaders

January 11, 2020

Michael T. Donovan Commented on *St. Louis Post-Dispatch* Article on Opportunity Zones

November 30, 2018

David B. Lemkemeier, Michael T. Donovan, and Ryan C. Furtick Co-author Commentary on Opportunity Zones in *St. Louis Business Journal*

January 12, 2018

Michael T. Donovan Discusses New Tax Act on Hancock & Kelley on KMOX

May 15, 2015

IRS Issues Proposed Regulations for Publicly Traded Partnerships

October 3, 2014

Michael T. Donovan and Timothy G. Stewart Published in the Journal of Taxation

June 16, 2014

Lewis Rice Represents Post Holdings, Inc. in Michael Foods Acquisition

May 23, 2013

Michael T. Donovan Named Tax Department Chairman of Lewis Rice