

MICHAEL J. O'MALLEY

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PRACTICE AREAS

Corporate and Securities
Health Law
Mergers and Acquisitions
Tax

EDUCATION

Harvard Law School, J.D., 1981
Claremont-McKenna College, B.A.
(*summa cum laude*), 1977

ADMISSIONS

Ninth Circuit Court of Appeals
State Courts of Hawai'i
U.S. Claims Court
U.S. District Court of Hawai'i
U.S. District Court of New York (S.D.N.Y.)
U.S. Tax Court

ASSOCIATIONS

American Bar Association, Tax,
Business and Health Law Sections
American Health Lawyers Association
Friends of Family Specialty Courts,
President and Director
Hawai'i State Bar Association
Kapi'olani Medical Center for Women &
Children, Director
Mental Health America of Hawai'i,
Advisory Board
Oahu Economic Development Board,
Director

AWARDS/HONORS

Best Lawyers, 2010-2020
Best Lawyers, Lawyer of the Year in
Honolulu, 2012, 2015-2022
Chambers USA, 2019
Super Lawyers, 2019



GOODSILL

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Michael J. O'Malley represents for-profit and nonprofit clients in their initial organization and structuring, business dealings, M&A transactions, infrastructure, capital and other financings, regulatory compliance, tax planning and proceedings before tax authorities, and also addresses issues of corporate governance and fiduciary duty.

His work includes:

- **Tax Planning and Disputes:** Represents domestic and foreign businesses, organizations and individuals in planning and structuring their transactions, activities and affairs to lower their overall federal, state and local tax burden and minimize their related risk and exposure; obtaining private letter rulings and determination letters from the IRS and Hawai'i Tax Departments in connection with tax-free reorganizations, "qualified high technology business" applications and credits, and other tax incentive and structuring matters; and settling disputes with federal, state and local tax authorities.
- **Healthcare:** Advises healthcare organizations, providers and insurance companies on compliance, regulatory, tax, corporate and transactional matters.
- **Mergers and Acquisitions:** Represents buyers and sellers of businesses, including stock purchases, asset sales and mergers. Representative transactions include stock and asset acquisitions and changes in control of public and private corporations, including a real estate company, a developer, a newspaper, a gas company, an equipment company, hospitals, health care organizations and medical practices, a construction company, and various retail businesses.
- **Corporate Organization and Governance:** Organizes for-profit and non-profit corporations, prepares charter documents establishing complex capital structures, stock transfer restrictions, buy-sell and first refusal rights and supermajority voting requirements. Advises corporate directors concerning fiduciary duties, conflicts of interest and compliance with the Hawaii Business Corporation Act and other federal and state laws and regulations.
- **Corporate Finance:** Advises clients with respect to their various financing transactions, including infrastructures and other project financings and capital, leasing and other financings.

Mike served as Editor-in-Chief of the *Harvard Journal on Legislation* and was a teaching assistant at Harvard Law School. Following graduation, he practiced with a Wall Street firm in New York City for four years, then returned home to Hawai'i and joined Goodsill, where he became a partner in the firm's corporate and tax groups. He rejoined the firm in 2008, following a fifteen-year hiatus during which he was a partner at another Hawai'i law firm, then worked for nine years as a director with PricewaterhouseCoopers and its successor in Hawai'i. Since 1986, he has authored or co-authored the Hawai'i chapter of the *ABA Deskbook on Sales and Use Tax*. He is a frequent speaker at seminars on tax, corporate and other legal topics. Since 2019 Co-Authored Real Property Tax Deskbook.