



## Ryan M. Wilson

**PARTNER**

Ryan Wilson uses his creativity and experience to develop efficient solutions for even the most complex tax issues. He is a member of the firm's Management Committee.

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### Overview

Ryan Wilson uses his creativity and experience to develop efficient solutions for even the most complex tax issues. He is a member of the firm's Management Committee.

Ryan is a partner in the Tax Department. He advises local, mainland, and international clients on a wide range of federal and Hawai'i tax issues. He has particular expertise in the tax treatment of real estate investment, leasing, and development. He also handles federal and Hawai'i tax audits, as well as section 1031 like-kind exchange transactions.

Before attending law school, Ryan was a Latin instructor at the University of Illinois, and an English teacher in Gunma-ken, Japan. He is proficient in written and spoken Japanese.

### Noteworthy

### Experience

#### Real Estate Tax

- Handles deferred and reverse section 1031 exchanges of Hawai'i and mainland real estate
- Counsels real estate investors on structuring real estate holdings to maximize their eligibility for capital gain or like-kind exchange treatment
- Structures leases to maximize tax benefits for the lessor and lessee, and to obtain or avoid treatment as a section 467 rental agreement
- Advises on the conveyance tax, general excise tax, HARPTA withholding, and bulk sale aspects of Hawai'i real estate transactions

#### Partnership Tax

- Drafts allocation and distribution provisions of partnership and operating agreements to implement the partners' tax and economic goals
- Advises partners on tax-efficient methods of forming, operating, and liquidating

### Practices & Industries

**Coronavirus Response**

**Corporate & Business**

- Mergers & Acquisitions

**Tax**

partnerships and LLCs

- Counsels clients on how to minimize taxes on the sale or redemption of partnership and LLC interests
- Handles the tax aspects of partnership and LLC mergers and divisions

### Corporate Tax

- Advises clients on the tax consequences of formation and operation of corporations
- Helps corporations evaluate the benefits of making S elections, REIT elections, or filing consolidated returns
- Advises shareholders about the most tax-efficient manner of extracting value from their corporations
- Handles the tax aspects of corporate mergers, reorganizations, and separations

### International Tax

- Advises international individuals and corporations on the most tax-efficient manner of structuring their U.S. investments and operations
- Helps international clients minimize the U.S. withholding and tax burdens when repatriating their U.S. income
- Counsels international individuals on how to minimize U.S. gift and estate taxes on their U.S. investments

### Tax Audits, Appeals and Letter Rulings

- Represents clients in federal and Hawai'i tax audits
- Negotiates settlements of federal and Hawai'i tax assessments
- Assists clients with voluntary disclosures of unpaid federal and Hawai'i taxes
  - Handles federal and Hawai'i private letter ruling requests

### Awards

- Listed in *Chambers & Partners*, USA Guide, since 2023
- *Best Lawyers*® Lawyer of the Year, Tax Law, Honolulu, 2023
- Listed in *Best Lawyers*® in Tax Law, since 2015
- Listed in *Super Lawyers*® Rising Stars in Tax, since 2013
- *Super Lawyers*® Rising Star in Tax, 2015 and 2016
- Chicago-Kent Law Review, Executive Articles Editor
- Honors Scholarship (tuition waiver and stipend)

### Credentials

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### Education

- J.D. (2006), Chicago-Kent College of Law, with high honors, Order of the Coif
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- M.A. Classics (2001), University of Illinois at Urbana-Champaign
- B.A. Philosophy (1999), University of Illinois at Urbana-Champaign, *magna cum laude*

## Admissions

- Hawai'i State Bar (2006)
- United States District Court for the District of Hawai'i
- United States Tax Court
- Illinois State Bar (2008)

## Membership

- Hawaii State Bar Association (Tax Section, Former Chair)
- American Bar Association (Tax Section)
- The Chamber of Commerce of Hawai'i (Tax Committee, Former Chair)

## Publications

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- "Real Estate & COVID-19: Tax Benefits for Real Estate Investors under the CARES Act," *ke kumu* (Fall/Winter 2020) (Author)
- "Section 1031: Like-kind Exchange Techniques for Partnerships and LLCs," *ke kumu* (Winter 2016) (Author)