



**H. WILLIAM  
MAHAFFEY**

Partner

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Colorado Springs

Bill Mahaffey's practice focus is in the taxation, finance, corporate, and transactional areas. He has provided counsel on a wide range of tax-sensitive matters.

## Education

- LL.M., New York University School of Law, 1981
- J.D., with honors, Brigham Young University, J. Reuben Clark Law School, 1980
- B.A., Colorado State University, 1977

## Bar Admissions

- Colorado, 1982

## Court Admissions

- Colorado State Judicial District Courts
- Colorado Supreme Court
- Colorado Court of Appeals
- U.S. Tax Court
- U.S. District Court, District of Colorado

## Practices

- Executive Compensation
- Labor and Employment
- Employee Benefits
- ERISA
- Mergers and Acquisitions
- Nonprofit Organizations
- Real Estate Finance and Lending
- Tax
- Trusts and Estates
- Finance
- Corporate
- Corporate Finance and Securities
- Health Care Regulation and Services
- International Business Services
- Gaming

## Industries

- Religious Institutions
- Banking and Financial Services
- Gaming
- Tax Exempt Organizations

## Community

- American Housing Program Subcommittee, Member
- American Bar Association, Member
- Colorado Bar Association, Member

## Representative Matters

- Nonprofit organizations, including initial exemption determinations, joint ventures with for-profit organizations, unrelated business income, and various operations and employee benefit matters. Bill has developed particular emphasis in tax-exempt financing for exempt organizations, charter school financing, and the financing of low- and moderate-income housing programs offered by tax-exempt organizations.
- Mergers, acquisitions (taxable and tax-deferred), and reorganizations.
- Banking regulatory and finance issues, including financial accounting aspects associated with financial institution regulatory capitalization requirements.
- Corporate taxation, partnerships, and limited liability companies, including formation and operational issues.
- Compensation and fringe benefit matters, including qualified and nonqualified options, self-funded welfare benefit plans, and related matters
- ERISA-related matters, including leveraged and non-leveraged ESOPs, qualified plans, and advice to plan sponsors concerning fiduciary and plan administration issues.
- Estate and gift taxation planning.
- Assists in litigation in the Federal Tax Court and employee benefits litigation brought or maintained by plan participants or beneficiaries.

## Honors & Recognitions

- The Best Lawyers in America, Tax Law, 2016-2023
- Chambers USA, Corporate/M&A, 2016

## News

- Lewis Roca Lawyers Recognized as *The Best Lawyers in America*© 2023  
Honors & Recognitions | 08/18/2022
- Lewis Roca Lawyers Named to 2022 *Best Lawyers List*  
Honors & Recognitions | 08/19/2021
- Lewis Roca Lawyers Recognized as *The Best Lawyers in America*© 2021  
Press Release | 08/20/2020

- Lewis Roca Lawyers Recognized as The Best Lawyers in America© 2020  
Press Release | 08/15/2019
- Lewis Roca Lawyers Recognized as The Best Lawyers in America© 2019  
Press Release | 08/15/2018
- Partners Honored as Lawyer of the Year by Best Lawyers  
85 Lewis Roca Rothgerber Christie attorneys in The Best Lawyers in America 2018  
Press Release | 08/15/2017
- Lewis Roca Rothgerber Christie Attorneys Named in ‘Best Lawyers’  
11 partners also honored as ‘Lawyer of the Year’ in The Best Lawyers in America® 2017  
Honors & Recognitions | 08/15/2016
- Chambers USA Recognizes Lewis Roca Lawyers  
Annual rankings reflect law firm’s focus on client service, value, commitment to excellence  
Honors & Recognitions | 5/27/2016

## Publications

- Beyond Wayfair: Implications For State and Foreign Taxes  
Quoted, 10/22/2018

## Blog Posts

- Congress Passes CARES Act - What You Need To Know Webinar  
*Lewis Roca Blog*, 03/31/2020

## Events

Bill regularly presents at a variety of professional speaking engagements. In the last year, he has made seminar presentations to lawyers and professionals on the following matters:

- Partnerships, limited liability companies, and limited liability partnerships
- Charitable organization taxation-unrelated business income taxation
- Charitable organization taxation-employee fringe benefit planning (including qualified plans, 403(b) plans, and 457 plans)
- Federal income tax aspects of divorce
- State sales and use tax, including taxation of interstate transactions
- Congress Passes CARES Act - What You Need To Know Webinar  
03/30/2020

## Colorado Legal Update - Fall 2020: Corporate & Business