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### Education

#### Undergraduate School

Bachelor of Arts in Political  
Science and Conflict Studies,  
DePauw University 2006

#### Law School

Indiana University Robert H.  
McKinney School of Law 2009

### Admissions

Indiana

United States District Court -  
Northern District of Indiana

United States District Court -  
Southern District of Indiana

### Awards & Recognitions

- Indiana Super Lawyers - Tax  
Law, Rising Star, 2013, 2014,  
2015
- Indy's Best and Brightest -  
Law, Finalist, 2012
- Walker Cup Recipient,  
DePauw University, 2006
- Senior Executive Editor,  
*Indiana Law Review*, Volume  
42
- Phi Delta Theta Graduate  
Fellowship Recipient, 2007

### Memberships

## Matt Ehinger

### Associate Indianapolis

One American Square Suite 2900 Indianapolis, IN 46282-0200  
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### Overview

□ Matt Ehinger is an associate in the Firm's Tax Group. Matt focuses his practice on state and local tax planning, compliance and controversy. He also advises tax-exempt clients (including nonprofit and governmental entities) on a broad range of issues.

Matt advises clients on a variety of state and local income tax issues, including income tax, sales tax, as well as real and personal property tax. In addition to tax planning, Matt has represented his clients in audits and administrative appeals with the Indiana Department of Revenue, as well as in property tax disputes in front of Indiana Property Tax Assessment Board of Appeals and the Indiana Board of Tax Review. Matt's work has also included representing a number of clients in front of the Indiana Tax Court in tax controversies.

Matt counsels tax-exempt clients (nonprofit public charities, private foundations and governmental entities) on a broad range of issues including corporate formation and governance, achieving tax-exemption, tax compliance, lobbying and political activities, unrelated business income and other business matters, including joint ventures, mergers, taxable subsidiaries, limited liability companies and other affiliates to minimize tax liability and protect nonprofit status. Matt has recently served as legal counsel on the restructuring or mergers of several large tax-exempt organizations, including tax-exempt healthcare organizations and religious seminaries.

Matt received his Bachelor of Arts, cum laude, from DePauw University in 2006. He then attended law school at Indiana University School of Law-Indianapolis, receiving his juris doctorate, summa cum laude, in 2009.

During law school, Matt served as a legal intern for Governor Mitch Daniels and Lt. Governor Becky Skillman. He also served as a legal intern for the Honorable Sarah Evans Barker, United States District Court-Southern District of Indiana and as an extern in the legal department of Eli Lilly & Co.

- Tax Committee, Indianapolis Bar Association
- Member, Indiana Bar Association

### Community Involvement

- Board of Directors, Jameson Camp
- Member, Indianapolis Regional Council, DePauw University Alumni Association
- Member, Healthcare Advisory Committee for Governor Mike Pence Election Campaign (2012)

Also during law school, Matt participated in the Indiana Law Review where he served on the executive board as senior executive editor. He also volunteered with the Marion County Teen Court Program and as a Deans Tutorial Society member.

Matt was a summer clerk with Ice Miller in 2008 before joining as an associate in 2009.

### Reported and Representative Cases

*Shelby County Assessor v. CVS Pharmacy, Inc.* #6637-02, 994 N.E.2d 350 (Ind. Tax 2013)

*Yum Brands, aka Taco Bell of America v. Allen County Assessor*, Pet. No. 02-076-12-1-4-0002 (Ind. Bd. Tax Rev. 2014)

*Simon Debartolo Group, L.P., et. al. v. Marion County Assessor*, Pet. Nos. 49-600-06-1-4-08629, et. al. (Ind. Bd. Tax Rev., Oct. 2012)

*Washington Square Mall, LLC, et. al. v. Marion County Assessor*, Pet. Nos. 49-700-06-1-4-01861, et. al. (Ind. Bd. Tax Rev., Sept. 2012)

*SAC Finance, Inc. v. Indiana Dep't of State Revenue*, 24 N.E.3d 541 (Ind. Tax Ct. 2014)

*Indiana Dep't of State Revenue v. Miller Brewing Co.*, 975 N.E.2d 800 (Ind. 2012), reh'g denied (amicus curiae)

### Firm Publications

- 8/4/2015 - Ice Miller Attorneys to Speak at 2015 Tax Conference
- 6/15/2015 - June 30, 2015 FBAR Filing Deadline is Quickly Approaching
- 6/10/2015 - Venture Briefing: Indiana's Tax Amnesty Program – Coming this Fall
- 6/3/2015 - Indiana's Tax Amnesty Program – Coming this Fall
- 8/30/2013 - Shots Across the Bow: Tax Thoughts for Investment Fund Managers

### Published In

- Co-Author, Indiana Taxation Handbook, Indiana Chamber of Commerce.
- "Repeal of Expanded Form 1099 Reporting," April 7, 2011.
- "Congress Gives Taxpayers a Holiday Present," Dec. 17, 2010.
- "Businesses Beware: Health Care Reform Bill Greatly Expands Form 1099 Reporting Requirements," Dec. 15, 2010.
- "Cell Phone Relief and Other Provisions in Small Business Jobs Act," 2010.
- "Life Sciences Companies Must Act Quickly to Receive Benefit of New Federal Tax Credit/Grant Program," June 2, 2010.
- "UPDATE: IRS Issues Guidance on the HIRE Act," April 12, 2010.
- "Federal Hiring Incentive Act Could Benefit Employers: HIRE Act," March 25, 2010.

### Ice Miller News

- 2/13/2015 - Ice Miller Announces 54 Attorneys Named in 2015 Indiana Super Lawyers
- 2/12/2014 - Ice Miller Announces 54 Attorneys Named in 2014 Indiana Super Lawyers
- 2/14/2013 - Ice Miller Announces Sixty Six Attorneys Named in Indiana Super Lawyers

## Speaking Engagements

- "Unrelated Business Income," Indiana State Bar Association - Pro Bono Attorneys Serving Small Nonprofits, October, 2014.
- "Foundation Benefits for Community College Presidents: A Case Study in Best Practice and Board Development," National Association of Community Colleges, 2013.
- "Getting Legal – Incorporation and Tax Exempt Status," United States Tennis Association, 2013.
- "Manufacturers Sales and Use Tax – Navigating Multi-State Complexities," America Mold Builders Association, 2013.
- "New Tax Developments that Impact Residential and Commercial Real Estate," Indiana Continuing Legal Education Form – Indiana Real Estate Institute, 2012.
- "Tax Exempt and Governance Issues: An Overview," Indiana Association for Community Economic Development, 2012.
- "A Guide to Starting a Nonprofit Tax-Exempt Entity," Speedway Dollars for Scholars, 2012.
- "Basics of State Taxation," 2012.
- "The Tax Future of the Internal Revenue Code and its Impact on Tax Planning," 2012.
- "Tax Consequences of Health Care Reform," Indiana Chamber of Commerce, 2011.
- "Tax Provisions in Health Care Reform: An Update," Indiana Chamber of Commerce, 2010.
- "A Comparison of the Senate and House of Representatives Tax Provisions in Health Care Reform," Indiana Chamber of Commerce, 2010.
- "Foreign Bank Account Reporting Obligations: An Overview," Indianapolis Bar Association, 2010.
- "Funding Healthcare Reform," Indianapolis Bar Association, 2009.