



## Robert G. Tweel

Managing Member

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**Robert G. Tweel is the Firm's Managing Member, and practices in the Banking and Financial Services industry groups, focusing primarily on tax. He practices out of the Firm's office in Charleston, West Virginia.**

If you happen to have any negative preconceptions of a tax attorney, we guarantee Bob would defy them all. His enthusiasm for his practice is catching – after speaking to him, if you're not a tax attorney, you'll wonder where you went wrong. Whether he's representing a corporation in the sale of a business or assisting in the formation of LLCs, Bob's goal is to eliminate the stress of dealing with tax issues for his clients. He works diligently to solve the tax issues in business transactions, allowing his clients to accomplish their goals without having to worry about the tax side of the transaction.

Additionally, Bob has formed numerous charitable organizations and health care entities, and he regularly advises tax-exempt organizations on a variety of operational and transactional issues. He has formed professional entities for accountants, physicians, lawyers, dentists, and other professions.

When Bob isn't actively helping clients, he is busy educating. Bob is an adjunct lecturer at the West Virginia University College of Law, teaching courses on Partnership Tax and State and Local Tax. He has presented on issues ranging from reportable transactions, standards of tax practice, partnership tax issues, charitable giving, and international tax issues. The West Virginia Society of CPAs, the West Virginia Tax Institute, and the Congress of American States in Europe are just some of the organizations that have looked to Bob for tax law expertise.

## Awards

- Ranked in *Chambers USA, America's Leading Lawyers for Business* in the area of Tax Law in West Virginia, 2021-2024
- Named *The Best Lawyers in America*® Charleston, West Virginia Corporate Law "Lawyer of the Year" (2021)
- Martindale-Hubbell AV Rated
- Selected by his peers for inclusion in *The Best Lawyers in America*® for Corporate Law, Mergers and Acquisitions Law and Tax Law (2008-2024)
- Named in *The Best Lawyers*® West Virginia Mergers & Acquisitions Law "Lawyer of the Year" (2014-2015)
- Ranked in *Chambers USA, America's Leading Lawyers for Business* in the area of Corporate/Commercial: Tax Law in West Virginia (2004-2020)
- Leadership West Virginia (2003)
- University Scholar, Southern Methodist University (1986-1990)

## Notable Legal Experience

- Represented corporations, limited liability companies, limited partnerships and partnerships on issues including formation, operation, sale, and dissolution
- Formed professional entities for accountants, physicians, lawyers and dentists and many other professions
- Formed numerous charitable organizations and healthcare entities
- Regularly advises tax-exempt entities on a variety of transactional and operational issues
- Represented individuals, businesses, and estates in audits, assessments, collections and appeals involving the Internal Revenue Service

## Work History

- Jackson Kelly PLLC (1994-Present)

## Practices

- Banking & Finance
- Commercial Restructuring
- Employee Benefits & ERISA
- Mergers & Acquisitions
- Opportunity Zones
- Tax
- Trusts & Estates
- Government Relations

## Industries

- Banking
- Cannabis Law
- Education
- Financial Services
- Health Care
- Hotels & Hospitality

## Education

- New York University (LL.M. in Taxation, 1994)
- West Virginia University College of Law (J.D. in 1993)
- Southern Methodist University (B.A. in Mathematics/English, 1990)

## Admissions

- West Virginia (1994)
- Tennessee (1993)
- U.S. Tax Court (1997)
- West Virginia Supreme Court of Appeals (1994)
- U.S. District Court, Southern District of West Virginia (1994)
- Tennessee Supreme Court (1994)

## Professional Organizations

- West Virginia Tax Institute
- American Bar Association

- West Virginia Bar Association, Tax Committee
- Kanawha County Bar Association
- West Virginia Chamber of Commerce, Tax Committee

## Speaking Engagements & Publications

### Speaking Engagements

- Speaker, "Pass-Through Entity Tax SB 151 – How We Got Here," West Virginia Tax Institute Annual Program, Morgantown Marriott at Waterfront Place, Morgantown, WV (October 23, 2023)
- "The Forgotten Law — The Secure Act and Retirement Planning Issues," West Virginia Society of Certified Public Accountants Annual Meeting, The Greenbrier, White Sulphur Springs, West Virginia, June 16, 2021
- "The Governor's Tax Proposals and Sound Tax Policy," West Virginia Society of Certified Public Accountants Annual Meeting, The Greenbrier, White Sulphur Springs, West Virginia, June 16, 2021
- "Choice of Business Entity Under the New Tax Act," WVCLE Commercial and Business Law 2018 Seminar, July 12, 2018
- "How Does the New Tax Act Impact Your Clients and Practice," WVCLE Commercial and Business Law 2018 Seminar, July 12, 2018
- "New Partnership Audit Rules and Disguised Sales Rule," West Virginia Tax Institute, Oct. 30, 2017
- "Taxes and Legal Pitfalls: What Your Association Needs to Know," DRI Annual Meeting, Chicago, IL, Oct. 6, 2017
- "Quill: Is it still the Law?," Charleston Area Tax Group, May 18, 2017
- Estate Tax Update, WVSCPA Legislative Meeting, Feb. 27, 2017
- "Entity Formation and Selection," West Virginia Bar Association, May 6, 2017
- "Domestic Asset Protection Trusts," West Virginia Automobile Dealers Association, June 21, 2016
- "Tax Levies," West Virginia Bankers Association, April 28, 2016
- Taxation of Judgements and Settlement Awards," West Virginia Tax Institute, Oct. 19, 2015
- "Affordable Care Act Issues and Traps – Some of Which Used to be Good Planning," West Virginia Society of Certified Public Accountants Annual Meeting, The Greenbrier, White Sulphur Springs, West Virginia, June 17, 2015
- Adjunct Lecturer, WVU College of Law, Partnership Tax (Spring 2008, Spring 2009, Fall 2009, Fall 2010) State and Local Tax (Fall 2013, Fall 2015)

### Writings and Publications

- Bloomberg BNA, Daily Tax Report: State, *Extending Wynne: CSC Transportation's Take on Out of State Municipal Tax Payments*, By Elaine Waterhouse Wilson and Robert G. Tweel, Nov. 3, 2017

## Community

- Central West Virginia Chapter of the American Red Cross, Former Board Member
- The American Lung Association, Former Board Member
- The American Lung Association of the Mid-Atlantic, Former Board Member
- Christ Church United Methodist Adult Class Discussion Leader
- George Washington High School Track Team Coach