



Randy J. Clark

Partner

Charlotte
+1.704.331.7466

Randy.Clark@klgates.com

OVERVIEW

Randy Clark is a partner in the firm's Charlotte office and a member of the tax practice group. Randy focuses his practice on U.S. federal and international tax matters involved in acquisition, disposition, restructuring, and financing transactions, as well as on income tax planning for closely-held businesses and high net worth individuals. In addition, Randy counsels on tax considerations related to affiliated group operations, tax attribute planning and preservation, and renewable energy transactions.

PROFESSIONAL BACKGROUND

Prior to joining the firm, Randy served as a counsel in the tax department of a U.S. law firm, in the transaction tax and international tax departments of two "Big 4" accounting firms, and in the tax department of an international law firm.

ACHIEVEMENTS

- Recognized in *Best Lawyers in America* for Tax Law, 2022

SPEAKING ENGAGEMENTS

- Speaker, "Navigating the Effectively Connected Income Tax Regime: Avoiding Devastating Impact on Taxes and Financial Statements," via webinar, 20 April 2021
- Consolidated Returns: *Investment Adjustments and the Unified Loss Rule* (2016) - CLE Presentation for the Tax Executives Institute, Nashville Chapter

EDUCATION

- LL.M., New York University, 2013
- J.D., Duke University School of Law, 2009 (*cum laude*)

- B.S., University of Central Florida, 2006 (*summa cum laude*)

ADMISSIONS

- Bar of New York
- Bar of North Carolina

THOUGHT LEADERSHIP POWERED BY HUB

- 4 February 2021, K&L Gates COVID-19 Relief Tax Summary (*Alerts/Updates*)
- 11 January 2021, SBA Publishes PPP 3.0 Regulations and PPP Second Draw Loan Regulations (*Alerts/Updates*)
- 22 October 2020, The Capital Gains Rate - Historical Perspectives on "Retroactive" Changes (*Alerts/Updates*)
- 22 June 2020, COVID-19: Buying and Selling PPP Borrowers (*Alerts/Updates*)
- 15 May 2020, COVID-19: Limitations on Interest Deductibility Before and After the CARES Act (*Alerts/Updates*)

OTHER PUBLICATIONS

- *ConEd LILO Decision: Bad Facts, Bad Law*, 138 Tax Notes 1239 (Mar. 11, 2013) (co-authored with Mark Regante)
- *Final Regulations Addressing the Issue Price of Debt Issued for Property and in Reopenings*, ABA PUCAT Law Section, Fall Report 2012 (co-authored with Lysondra Ludwig)
- *Guidance Under Section 199 Regarding Telecommunications Services*, ABA PUCAT Law Section, Recent Developments in Public Utility, Communications and Transportation Industries (2011)
- *Mayo Foundation Decision Regarding Deference for Final Treasury Regulations Under Chevron*, ABA PUCAT Law Section, Recent Developments in Public Utility, Communications and Transportation Industries (2011)

NEWS & EVENTS

- 19 August 2021, Nearly 300 K&L Gates Lawyers Named Among 2022 Best Lawyers in America, Ones to Watch (*Rankings & Recognitions*)
- 21 July 2021, K&L Gates Advises Reliant Bancorp on \$517 Million Merger with United Community Banks (*Noteworthy Work*)
- 13 July 2021, K&L Gates Launches Expanded Guidebook on Doing Business in the United States (*Practice & Regional News*)

- 11 June 2021, K&L Gates Advises SPX Corporation on Agreement to Sell SPX Transformer Solutions to GE-Prolec Transformers (*Noteworthy Work*)
- 11 December 2020, K&L Gates Advises Esports Organization Kansas City Pioneers on Premier Sponsorship Agreement and Other Legal Matters (*Noteworthy Work*)
- 3 November 2020, K&L Gates Advises Digital Education Curriculum Provider Discovery Education on Acquisition of Mystery Science (*Noteworthy Work*)
- 2 October 2020, K&L Gates Advises Inspirit Capital on Investment in Europe's Largest Digital Cinematography and Hire Facility (*Noteworthy Work*)
- 9 June 2020, K&L Gates Advises Charlotte Phoenix Emerging Esports Organization on Capital Raise, Other Legal Matters (*Press Release, Noteworthy Work*)
- 31 March 2020, K&L Gates Welcomes Tax Partner in Charlotte Office (*Press Release*)

AREAS OF FOCUS

- Corporate Tax
- Mergers and Acquisitions
- Private Equity Transactions
- Restructuring and Insolvency

INDUSTRIES

- Financial Services
- Private Equity