

Randy J. Clark

Partner

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OVERVIEW

Randy Clark is a partner and a member of the Tax practice group. Randy focuses his practice on US federal and international tax matters relating to taxable and tax-deferred acquisition, disposition, and restructuring transactions, as well as on income tax planning for closely-held businesses and high net worth individuals.

Beyond his primary practice of transaction tax, Randy has advised clients throughout the life cycle of their businesses, from organization through exit, liquidation, or recapitalization. Randy has substantial experience as to choice of entity issues and the resulting impact on owner and investor tax treatment, and otherwise with the tax issues related to the formation of corporations, limited liability companies, general and limited partnerships and other joint venture arrangements. In formation transactions, Randy has counseled both issuers and investors in venture capital transactions and has unique experience in healthcare transactions, including structures between management services organizations and physician practice companies.

Randy has substantial experience in the drafting and analysis of tax provisions in syndicated lending arrangements and also regularly advises on the tax considerations of raising capital through other registered and unregistered capital markets transactions. In the mezzanine finance space, Randy has advised borrowers, lenders, and co-investors on tax considerations both as a result of the financing and the impacts and exposures resulting from the underlying M&A transaction.

Randy also advises on the income tax treatment of various non-qualified deferred compensation plans and equity incentive structures. In addition to his equity incentive experience, Randy has advised sponsors, including private equity sponsors and independent sponsors, on the tax aspects of their fee and carry mechanics.

PROFESSIONAL BACKGROUND

Prior to joining the firm, Randy served as a counsel in the tax department of a US 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 by *Chambers USA* for Tax in North Carolina, 2024-2026
- Recognized by *The Legal 500 United States* as a Recommended Lawyer for US Taxes: Non-Contentious, 2024-2026
- Recognized in *The Best Lawyers in America*® for Tax Law in Charlotte, NC, 2022-2027

SPEAKING ENGAGEMENTS

- Presenter, "F Reorganizations in M&A Deals: Strategies, Requirements, Implementation, Advantages, Potential Pitfalls," Strafford, 26 March 2025
- Presenter, "Tax Issues With M&A Representations, Warranties, and Indemnifications: Reps and Warranty Insurance, Proceeds and Tax Insurance," Strafford, 6 August 2024
- Presenter, "Navigating the Effectively Connected Income Tax Regime: Avoiding Devastating Impact on Taxes and Financial Statements," Strafford, 20 April 2021
- Consolidated Returns: *Investment Adjustments and the Unified Loss Rule* - CLE Presentation for the Tax Executives Institute, Nashville Chapter, 2016

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*

- 2 February 2026, 5th Circ. Ruling Clarifies Tax Rules For Limited Partners, *Law360*
- 12 September 2025, The Inside Basis: M&A Tax Impacts of the One Big Beautiful Bill Act
- 23 July 2025, Navigating the One Big Beautiful Bill Act: Critical Updates to Clean Energy Credits
- 9 July 2025, Tax Changes in the Final Budget Reconciliation Bill
- June 2025, The Section 899 Retaliatory Tax

- 3 March 2025, The Inside Basis: Post-Wayfair Sales Tax Compliance and Exposure
- 27 January 2025, The Inside Basis: Potential Pitfalls of F-Reorganizations
- 9 January 2025, The Inside Basis: Tax Insurance in Luxembourg
- 6 December 2024, The Inside Basis: Possible Estate Tax Exemption Changes in the United States
- 4 February 2021, K&L Gates COVID-19 Relief Tax Summary
- 11 January 2021, SBA Publishes PPP 3.0 Regulations and PPP Second Draw Loan Regulations
- 22 October 2020, The Capital Gains Rate - Historical Perspectives on "Retroactive" Changes
- 22 June 2020, COVID-19: Buying and Selling PPP Borrowers
- 15 May 2020, COVID-19: Limitations on Interest Deductibility Before and After the CARES Act

OTHER PUBLICATIONS

- "6 Shifts in Trump Tax Law May Lend a Hand to M&A Strategy," *Law360*, 21 October 2025
- *ConEd LILO Decision: Bad Facts, Bad Law*, 138 Tax Notes 1239, (co-authored with Mark Regante), 11 March 2013
- *Final Regulations Addressing the Issue Price of Debt Issued for Property and in Reopenings*, ABA PUCAT Law Section, Fall Report, (co-authored with Lysondra Ludwig), 2012
- *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

- 7 October 2026, K&L Gates Advises Haelan Capital Partners on First Investment in NuView Health
- 25 August 2026, K&L Gates Advises Compass Group Equity Partners on Acquisition of Koma Precision
- 4 June 2026, K&L Gates Receives Nearly 235 Firm, Individual Rankings in 2026 *Chambers USA* Guide
- 2 March 2026, K&L Gates Advises Walex Products Company on Sale to Riverarch Equity Partners
- 10 November 2025, K&L Gates Advises Albemarle on Sale of a Controlling Stake in Ketjen to KPS Capital Partners
- 23 September 2025, K&L Gates Counsels Copeley Capital on Sale of OnSight Industries
- 5 June 2025, K&L Gates Receives More Than 240 Firm, Individual Rankings in 2025 *Chambers USA* Guide

- 19 May 2025, K&L Gates Assists Daily Harvest in its Acquisition by Chobani
- 17 March 2025, K&L Gates Receives Excellence Award for Representation of Wabtec in Acquisition of Bloom Engineering
- 17 December 2024, K&L Gates Represents Commercial Bancgroup, Inc. in Mergers With AB&T Financial Corporation
- 6 June 2024, K&L Gates Receives More Than 200 Firm, Individual Rankings in 2024 *Chambers USA* Guide
- 9 May 2023, K&L Gates Advises SPX Technologies on Agreement to Purchase Electrical Heating Solutions Leader
- 18 August 2022, More Than 350 K&L Gates Lawyers Named Among 2023 Best Lawyers in America, Ones to Watch
- 10 January 2022, K&L Gates Advises Blue Point Capital Partners on Platform Investment in National OnDemand
- 19 August 2021, Nearly 300 K&L Gates Lawyers Named Among 2022 Best Lawyers in America, Ones to Watch
- 21 July 2021, K&L Gates Advises Reliant Bancorp on $517 Million Merger With United Community Banks
- 13 July 2021, K&L Gates Launches Expanded Guidebook on Doing Business in the United States
- 11 June 2021, K&L Gates Advises SPX Corporation on Agreement to Sell SPX Transformer Solutions to GE-Prolec Transformers
- 11 December 2020, K&L Gates Advises Esports Organization Kansas City Pioneers on Premier Sponsorship Agreement and Other Legal Matters
- 3 November 2020, K&L Gates Advises Digital Education Curriculum Provider Discovery Education on Acquisition of Mystery Science
- 2 October 2020, K&L Gates Advises Inspirit Capital on Investment in Europe's Largest Digital Cinematography and Hire Facility
- 9 June 2020, K&L Gates Advises Charlotte Phoenix Emerging Esports Organization on Capital Raise, Other Legal Matters
- 31 March 2020, K&L Gates Welcomes Tax Partner in Charlotte Office

AREAS OF FOCUS

- Tax
- Mergers and Acquisitions
- Private Equity Transactions

- Restructuring and Insolvency

INDUSTRIES

- Financial Services
- Life Sciences
- Private Equity