



## D. Matthew Richardson

Partner

Orange County  
650 Town Center Drive  
Fourth Floor  
Costa Mesa , CA 92626

Los Angeles  
333 South Hope Street  
Forty-Third Floor  
Los Angeles , CA 90071

Tel: 213.617.4222

Fax: 213.620.1398

[mrichardson@sheppardmullin.com](mailto:mrichardson@sheppardmullin.com)

### PRACTICE AREAS

- Tax
- Corporate
- Entertainment, Media and Technology
- International Practice

### INDUSTRIES

- Climate Change and Clean Technology
- Education
- Emerging Growth/Venture Capital
- Entertainment, Media and Technology
- Healthcare
- Not-for-Profit

### OVERVIEW

D. Matthew Richardson is a partner in the Orange County and Los Angeles offices, a member of the Tax and Estate Planning Practice Group.

### Areas of Practice

Matthew has significant experience in mergers and acquisitions, corporate reorganizations, liquidations and spin-offs, complex financing, debt restructuring, real estate taxation, real estate investment trusts, joint ventures, partnerships and limited liability companies. He regularly counsels early-stage technology and other businesses with respect to various formation, operation and taxation issues. Matthew has provided tax advice on the initial qualification issues relating to entities electing to be treated as a Real Estate Mortgage Investment Conduit (REMIC), as well as general tax advice on issues relating to the maintenance of an entity's REMIC status.

Matthew also has extensive experience in multigenerational wealth and business transfers and other estate planning matters. His estate and charitable planning clients include high-net-worth individuals and families with extensive real estate holdings and other closely held business interests. Matthew also counsels public charities and private foundations in connection with their formation and the tax and other legal issues arising in connection with their operation and management, and advises pension and governmental plans with respect to the tax issues arising in connection with the acquisition, ownership, and disposition of real estate.

### EDUCATION

- LL.M., New York University, 1985
- J.D., University of California, Hastings College of the Law, 1984, *cum laude*
- B.A., University of Washington, 1981

### ADMISSIONS

- California
- U.S. District Court for the Southern District of California
- U.S Tax Court
- U.S. Court of Federal Claims

**MEMBERSHIPS**

- Member, Los Angeles County Bar Association
- Member, American Bar Association
- Former Chair, Taxation Section of the Beverly Hills Bar Association

**ARTICLES**

- Earnouts: Love 'em or Leave 'em, *San Diego Daily Transcript*, September 23, 2008
- California LLC Fee Unconstitutional; Filing Protective Claim for Refund, April 11, 2006
- It's Time to Establish a Deferred Compensation Insurance Plan, August 16, 2005
- New Tax Benefits Available for Film and Television Producers in the United States, October 29, 2004
- adbriefs, Winter 2004

**Climate Change & Clean Technology Law Blog Articles**

- "The Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 and its effect on the Energy Sector," February 2, 2011 **Corporate & Securities Law Blog Articles**
- "IRS Launches Voluntary Worker Reclassification Program," November 2, 2011
- "Extension of 100% Gain Exclusion for Qualified Small Business Stock," January 10, 2011
- "Congress Enacts 2010 Small Business Jobs Act," September 29, 2010
- "IRS Guidance on Series LLCs," September 20, 2010
- "New Cases Give LLC Owners More Avenues to Avoid the Passive Activity Loss Limitations", July 22, 2009

**Life Sciences Law Blog Articles**

- "Proposed Tax Incentives for Life Sciences Research," October 11, 2010

**Real Estate & Construction Law Blog Articles**

- "Modifications Of Home Loans Under Government Program Will Not Adversely Affect REMICS", April 13, 2009

**EVENTS**

- Third Thursday Emerging Company Webinar
- Formation Issues and Changes In Structure -- Tax Considerations