



Martin A. Culhane III

Counsel

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Marty leverages his experience as a former CPA to provide strategic tax planning and tax controversy counsel to his individual and corporate clients.

Since 1985, he has partnered with clients to handle legal and tax issues associated with corporate mergers, acquisitions, spinoffs, reorganizations, "C" corporations, and "S" corporations. He has advised clients in the formation of hundreds of limited liability companies, partnerships and joint ventures.

Marty's tax controversy practice includes representing taxpayers before federal and state administrative agencies, as well as federal and state judicial forums, with an emphasis on matters before the State of Minnesota.

Services

- Taxation & Wealth Planning
- Mergers & Acquisitions
- Business Taxation

Before Fox Rothschild

Prior to joining Fox Rothschild, Marty was Of Counsel at Oppenheimer Wolff & Donnelly LLP. In law school, Marty was in the Order of the Coif.

Beyond Fox Rothschild

Marty is a member of the American Institute of Certified Public Accountants.

Bar Admissions

- Minnesota

Court Admissions

- U.S. Tax Court

Education

- University of Minnesota Law School (J.D., *magna cum laude*, 1985)
- University of Wisconsin-Eau Claire (B.B.A., *summa cum laude*)
 - Comprehensive Public Accounting

Memberships

- American Bar Associations, Tax Section
- American Institute of Certified Public Accountants

Honors & Awards

- Named among the “Lawyers of the Year,” Tax Section (2011) by *Best Lawyers*
- Named a “Super Lawyer” by *Super Lawyers Magazine* (1988-2019)
- Named to “Minnesota’s Top Transactional Lawyers” (2003)
- Selected to the “Best Lawyers in America” list for Litigation and Controversy - Tax (2011-2026) and Tax Law (1993-2026) in Minneapolis, MN by *Best Lawyers*
- Martindale Hubble®—AV Rated
- Distinguished Service Award, Minnesota State Bar Tax Section