

Michael F. O'Connell

Director

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Practice Areas

Business
Employment
Mergers and Acquisitions
Tax
Tax-Exempt Organizations
Real Estate
Acquisitions and Sales
Finance and Workout
Trusts and Estates
Business Succession Planning
Charitable Planning
Estate Planning
Estate Settlement
Philanthropy

Education

Harvard Law School

J.D., 1971

Boston College

B.A., *summa cum laude*, 1967

Admissions

Massachusetts
U.S. District Court for the District
of Massachusetts
U.S. Court of Appeals for the First
Circuit
U.S. Tax Court

Practice Focus

Mike O'Connell is a highly-regarded, Boston-based business and tax lawyer helping clients with sophisticated transactions in the areas of business, real estate, tax and financial planning and estate and gift tax planning for individuals. He has over 45 years of experience with for-profit and not-for-profit organizations, partnerships and limited liability companies, individuals and corporations.

He is Chairman of the firm's Tax Practice Group and has served as Managing Director of the firm. In addition, he is active as a leader in the civic and professional life of Boston.

Background

Mike joined Rackemann in 1971, right out of law school.

Honors & Awards

Selected for listing in *The Best Lawyers in America*, 2005-2020

Notable Experience

- Forms and advises investment partnerships, limited liability companies and joint venture companies involved in the financing, acquisition, construction, development and syndication of commercial and residential real estate developments.
- Represents and advises closely-held and family businesses on corporate and commercial transactions and on tax planning, governance and succession matters.
- Represents senior executives in employment, compensation, buy-out, severance and tax planning matters.
- Acts as outside general counsel to public and private domestic and international not-for-profit foundations, advising them on all aspects of tax, regulatory, governance, organizational and operational issues.
- Helps individuals and families on estate and gift tax planning and acts as independent trustee and advisor for family trusts.
- Represents and advises family members in disputes involving family trusts.

Professional Activities

- American Bar Association
- Massachusetts Bar Association
- Boston Bar Association

- The Fellows of the American Bar Foundation
- Society of Fellows, Boston Bar Association
- Trustee, Brigham and Women's Physicians' Organization (2000-present)
- Chairman, Brigham and Women's Physicians Organization Compensation Committee (2000-present)
- Member, Harvard Medical School: Standing Committee on Conflicts of Interest (1994-present)
- Corporate Member, Partners HealthCare System, Inc. (1995-present)
- Member, Partners HealthCare System, Inc.: Committee on Professional and Institutional Conduct (1997-2008)
- Director, International Fund for Animal Welfare, Inc. (1998-2002)
- Chairman and Director, Operation Smile (Greater Boston Chapter) (1995-2001)
- Director, Brigham Surgical Group, Inc. (1996-2000)
- Director, BWH Anesthesia Foundation, Inc. (1995-2000)
- Chairman, Brigham and Women's Hospital: Ventures Advisory Committee (1986-1997)
- Trustee, Brigham and Women's Hospital (1987-1996)

Publications & Talks

Mike has been a frequent lecturer and contributing author for MCLE, Federal Tax Institute and ALI/ABA programs on real estate and complex partnership taxation issues.