

**Steven M. Gevarter**

Principal

Columbia Office  
10490 Little Patuxent Parkway  
Suite 300  
Columbia, Maryland 21044  
Direct Number: 410.312.6709  
Main Number: 410.381.6000  
Fax Number: 410.381.6430  
Cell Number: 410.952.8191  
sgevarter@milesstockbridge.com

Baltimore Office  
10 Light Street  
Baltimore, Maryland 21202-1487  
Direct Number: 410.385.3526  
Main Number: 410.727.6464  
Fax Number: 410.385.3700

Steve Gevarter practices in the tax and general business areas of law. In the tax field, his practice spans a wide range of federal and state tax planning and compliance matters, principally for individuals, tax-exempt organizations and business entities, such as corporations, partnerships and limited liability companies. In matters involving tax controversies, Mr. Gevarter has represented clients at the audit/examination stage, the appeals level and State and Federal tax court proceedings on issues involving federal and state income taxes, federal estate and gift taxes and state sales and use taxes. His practice also includes representing taxpayers involved in state and federal tax collection actions, including trust fund penalties, liens and levies and offers in compromise. For tax-exempt organizations, he has represented a wide variety of organizations, such as public charities and private foundations, civic associations, trade associations and social clubs, and has been involved in their "life cycle" of issues ranging from formation through later termination, including tax planning to avoid or mitigate taxable unrelated business income and compliance with laws governing solicitations of contributions and restrictions on lobbying and political activities.

In the general corporate law and business planning areas, Mr. Gevarter has been involved in choice of entity and formation issues, such as negotiating and drafting buy-sell agreements, partnership agreements and operating agreements, and governance issues, including owner disputes. In addition, he has represented clients in general business matters, such as contracts, leases, loans and the purchase or sale of a business.

After graduation from law school, Mr. Gevarter served as law clerk to the Honorable Daniel J. Herrmann, former Chief Justice of the Delaware Supreme Court.

**Practice Areas:**

Corporate & Securities  
Business Counseling, Contracts & Transactions  
Corporate Governance & Disputes

**Tax**

Business Tax Planning  
Controversies and Compliance  
Mergers & Acquisitions Tax Planning  
Real Estate Tax Planning  
State & Local Tax  
Exempt Organizations

**Bar Admissions/Court Admissions:**

Delaware  
Maryland

**Education:**

New York University School of Law, L.L.M (Tax) 1982.

Villanova Law School, J.D. 1976, *Cum Laude*, Case & Comment Editor and member of the Villanova Law Review.  
Franklin & Marshall College, B.A. 1973.

**Affiliations, Associations and Special Achievements:**

American Bar Association: Section of Taxation; Partnerships and Real Estate Committees

Baltimore-Ashkelon (Israel) "sister-city" Partnership: Chair

Jewish Family Services, Inc.: Current Director and former President (2004-2006)

Maryland Advanced Tax Institute: Real Estate and Partnership Day Chair

Maryland State Bar Association: Section of Taxation

Maryland State Bar Association: Tax Section Council Member

Maryland State Bar Committee on Revised Uniform Partnership Act 1997

The Associated Jewish Community Federation of Baltimore: Current Director

**Speaking Engagements:**

"Boards and Board Governance, "Institute on Nonprofit Organizations, MICPEL, Columbia, Maryland (February 2005).

"Business Law in Maryland," National Business Institute, Baltimore, Maryland (February 2003).

"Divorce Taxation," Divorce Taxation Workshop," MICPEL, Columbia, Maryland (2006).

"Family Limited Partnerships and Limited Liability Companies in Virginia," National Business Institute (January 2005).

"Federal and State Tax Audits," MICPEL, Columbia, Maryland (September 2001).

"Helping Your Client Select the Best Entity Option," National Business Institute, Baltimore, Maryland (June 2006).

"Income Tax Aspects of Investing in Real Estate in Maryland," Lorman Education Services, Baltimore, Maryland (July 2007).

"Like Kind Real Estate Exchanges," Lorman Institute, Baltimore, Maryland (May 2003).

"Limited Liability Companies," National Business Institute, Fairfax, Virginia (October 2006).

"Maryland Homeowners," Miles & Stockbridge Tax & Wealth News Brief (February 2008).

"Property Taxes in Maryland," Lorman Education Services, Baltimore, Maryland (September 2003).

"Real Estate Tax Issues in Maryland," Lorman Education Services, Baltimore, Maryland (June 2004, 2005, 2006 and 2007).

