



## Kyle H. Hertel

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### KANSAS CITY

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### Assistant

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### PRACTICE AREAS

Closely Held & Family Business

Corporate & Business

Entrepreneurial Services

Social Enterprises & Social  
Entrepreneurship

Tax

Appeals & Litigation

Corporate Tax & Transactions

Financial Institutions & Real  
Estate

Taxation of Partnerships and  
Other Pass-Through Entities

State & Local Taxes

Nonprofit & Tax-Exempt  
Organizations

Opportunity Zones

### COURT MEMBERSHIPS

- Kansas
- Missouri

When asked about his approach to working with clients, Kyle said, "I always try to gain a sense of the overall situation to make sure I understand how the narrow task I have been given fits into the overall picture. This allows me to better identify issues and tailor my advice to the client's specific situation. Sometimes it also turns out that the client is in need of something entirely different than what they originally thought."

Kyle Hertel is a seasoned business transactions attorney specializing in tax law. Kyle provides clients with a unique and multifaceted approach to counsel and representation. Leveraging a background in accounting and a comprehensive knowledge of federal and state tax laws, Kyle assists clients with a wide array of business transactions, including entity formations and dissolutions, mergers and acquisitions, divestitures and spin-offs, joint ventures, corporate restructurings, incentive compensation awards, and many others.

Some examples of the type of work Kyle performs related to his business transactions practice include:

- Structuring mergers, acquisitions and other business transactions in a tax-efficient manner, including structuring related to tax-free reorganizations, equity rollovers, and installment sales;
- Advising on partnership and S corporation tax issues;
- Negotiating and drafting limited liability company operating agreements, including those involving complex economic arrangements and governance provisions;
- Advising on 1031 exchanges and other real estate transactions;

## EDUCATION

New York University School of Law, LL.M., Taxation, 2011

University of Kansas School of Law, J.D., 2010

University of Kansas, B.S., 2007

- Assisting with the issuance of profits interests, options, and other equity and equity-like compensation to key employees and service providers; and
- Issuing tax opinions and obtaining private letter rulings regarding the tax treatment of certain types of transactions.

Kyle is particularly well known both inside and outside the firm for his ability to come up with creative, tax-efficient solutions to challenging problems and for his willingness to take on difficult and complex matters. For that reason, Kyle is often highly sought after for significant transactions where tax issues play an important role.

In addition to his business transactions practice, a significant portion of Kyle's practice also focuses on representing nonprofit and tax-exempt organizations. Kyle advises nonprofit and tax-exempt organizations on a multitude of issues, including issues related to tax-exemption, corporate governance, grant-making, fundraising, joint ventures and affiliations, unrelated business income tax (UBIT), excess benefit transactions, and private foundation excise taxes.

## WHEN ASKED ...

### What inspires you about the practice of law?

The practice of law inspires me because it allows me to use my creativity to come up with effective solutions to intricate problems. I also really enjoy assisting others in achieving their objectives and goals. There is no more rewarding experience in my practice than getting to help a client sell a business that you've worked with and played a role in helping to grow over a number of years and getting to witness them realize the ultimate payoff for their years of hard work and sacrifice.

### What do you do outside of work?

I'm an avid tennis player and aspiring guitar player. I'm also a huge Jayhawks and Chiefs fan and enjoy traveling and outdoor activities. Most importantly, I value spending time with friends and family.

## Events

- Nonprofit Conversations Seminar - Kansas City  
May 17, 2018
- Tax Reform Seminar  
March 28, 2018

## Client Alerts And Blog Posts

- Tax Alert: What Employers and Self-Employed Individuals Need to Know About the Coronavirus Response Act Tax Credits for Emergency Paid Leave  
March 23, 2020
- The Tax Cuts and Jobs Act of 2017  
December 22, 2017
- New Guidance Issued for Tax-Exempt Social Welfare Organizations Regarding Candidate-Related Political Activities  
December 11, 2013
- Fiscal Cliff Tax Changes  
January 4, 2013
- Transitional Relief for Small Organizations Seeking Retroactive Reinstatement of Exempt Status Set to Expire Soon  
November 26, 2012
- Lobbying and Campaign Activities  
September 18, 2012
- New Kansas Tax Legislation  
July 9, 2012

## In The News

- Attorney At Law Magazine Features Lathrop GPM Attorneys Support of \$12 Million Rock Island Bridge Project  
June 15, 2023

## News Releases

- Lathrop GPM LLP Attorneys Support First-of-its-Kind \$12 Million Rock Island Bridge Entertainment Project  
June 14, 2023
- Lathrop GPM Represents CryptoSlam in Combination with Forkast. News  
May 16, 2023

- Lathrop GPM Represents Endpoints News in Its Partnership With the Financial Times  
April 27, 2023
- Lathrop Gage Promotes Four to Partner  
January 3, 2018
- Kyle Hertel Joins Lathrop Gage as Associate  
May 31, 2011

### Community Involvement

- Big Brothers Big Sisters of Kansas City, Volunteer
- Heart of America Tax Institute, Former Program Committee Member

### Honors

- Order of the Coif
- *Kansas Law Review*, Business Manager
- Payne & Jones Lawyering Program Award
- CALI Award Recipient
- Phi Kappa Phi