

## PRACTICES:

- Economic Stimulus
- Tax
  - Tax-Exempt Organizations
- Corporate
  - Tax
  - Tax-Exempt Organizations

## INDUSTRIES:

- Tax-Exempt Organizations



## Donald M. Etheridge, Jr.

Partner - Atlanta

detheridge@mckennalong.com

303 Peachtree Street, NE  
Suite 5300  
Atlanta, GA 30308-3265

TEL: 404.527.8459

FAX: 404.527.4198

## Experience

For more than 30 years Donald M. Etheridge, Jr. has been advising clients on a broad array of federal, state and local tax matters. Mr. Etheridge began his career working in Washington at the IRS National Office, and later spent 11 years as an in-house corporate counsel for a major university. In private practice he has counseled corporate ("C" as well as "S" corporations) and partnership clients on transactional tax matters ranging from tax free reorganizations to the formation of private equity venture capital funds. Mr. Etheridge has assisted clients in structuring numerous real estate transactions and joint ventures designed to minimize potential tax consequences, including the acquisition of a hotel and conference center by a non-profit organization, and the formation of a real estate venture group established to develop a major planned community project of over 2,000 acres. He is also experienced in handling state and local tax matters for clients including sales and use, income, franchise, privilege and ad valorem tax issues.

Because of Mr. Etheridge's wide breadth and experience in all types of tax planning, he frequently serves as the primary tax advisor to high net worth families regarding income, as well as charitable, estate and gift tax planning opportunities. In one instance, he worked closely with a four generation family to design, establish and initially operate a full service family office. He is also a frequent advisor to a variety of tax-exempt organizations, including private foundations, community foundations, trade associations and chambers of commerce, hospitals and academic medical centers, and colleges and universities. Mr. Etheridge has advised tax-exempt clients on issues ranging from analyzing and implementing charitable planned giving techniques to reviewing transactions potentially subject to intermediate sanction rules.

Mr. Etheridge is also experienced in handling tax controversies before the IRS. He has represented clients being examined on tax issues ranging from the use of family limited partnership in estate planning to industry focused audits involving large multi-national corporations. He is a Certified Public Accountant.

## Education

- LL.M. in Taxation, 1980, Georgetown University Law Center
- J.D., 1977, Duke University School of Law
- A.B., 1974, Duke University, *magna cum laude*

## Admitted

- Georgia
- North Carolina
- United States Tax Court
- United States District Court (Northern District, Georgia and Western District, North Carolina)

McKenna Long  
& Aldridge<sup>LLP</sup>  
Attorneys at Law

## + Publications:

- Mr. Etheridge is the author of numerous articles and papers on various aspects of taxation, estate planning, charitable giving and exempt organizations.

## + Professional Activities:

- American Bar Association, Section of Taxation
- Duke University Estate Planning Council
- Atlanta Bar Association, Member of Estate Planning and Tax Section
- Georgia State Bar, Member of Taxation and Fiduciary Law Section
- North Carolina Planned Giving Council, Founding Director and Former Vice President