

IN THE NEWS

Butzel attorney Mark R. Lezotte featured during March 23 webinar

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3.10.2022

Program will highlight best practices for establishing and maintaining tax-exempt status for healthcare organizations

DETROIT, Mich. – **Mark R. Lezotte**, a co-chair of **Butzel's** Health Care Industry Team, will be a featured during a webinar from 1-2:30 p.m. (EDT) on Wednesday, March 23, 2022. The webinar is titled, "Healthcare Entities and LLCs: Leveraging IRS Guidance on Requirements for LLCs to Qualify as Tax-Exempt Entities" and is presented by Strafford Publications, Inc.

The panel will discuss the following:

- IRS Notice 2021-56;
- Implications of notice for healthcare organizations;
- Leveraging LLCs with Section 501(c)(3) tax-exempt organizations; and,
- Best practices for establishing and maintaining tax-exempt status for healthcare organizations.

Based in Butzel's Detroit office, Lezotte has substantial experience in corporate, healthcare, exempt organization, and tax matters, including corporate and nonprofit governance, hospital-physician ventures and other healthcare transactions, regulatory investigations, tax exemption matters, and a wide range of business and commercial transactions.

He has conducted presentations on topics involving health law, nonprofit organizations, and tax matters, including: healthcare reform issues; board duties and responsibilities; hospital-physician transactions; HIPAA and patient privacy provisions; compliance programs; informed consent in patient care and in clinical research; advance directives and healthcare powers of attorney; charitable giving; and tax aspects of business acquisitions and dispositions.

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Mark R. Lezotte
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Lezotte started his legal career with Butzel and then later served as general counsel of Oakwood Healthcare, Inc. (now a part of Beaumont Health), where he was responsible for all of the system's legal services, supervision of in-house legal staff, supporting strategic initiatives and joint ventures, and the engagement and oversight of outside counsel.

Lezotte has been active in numerous bar and professional organizations. He is a former council member of the State Bar of Michigan Business Law Section and former co-chair of the Nonprofit Corporations Committee, as well as former co-chair of the Health Law Committee of the local Federal Bar Association chapter.