



Todd I. Freeman

Shareholder

tfreeman@larkinhoffman.com

952.896.3355

Todd I. Freeman advises clients in the areas of health, corporate, estate and tax planning with special emphasis on medical and dental practices, closely-held businesses and professional corporations. Todd is also a certified public accountant and has authored several articles that have appeared in national publications such as The Tax Advisor, The Tax Practical Accountant, The Practical Tax Lawyer and Health Care Practitioner. Todd speaks regularly at seminars and to groups including the Minnesota Medical Association, Minnesota Dental Association, Minnesota Society of Certified Public Accountants, American Bar Association (ABA) and National Business Institute.

Representative Experience

Todd has advised on the following:

Health Care

- Professional services agreements (PSAs) and medical practice sales to hospital systems.
- Design of Stark-compliant per click equipment lease.
- Drafting legislation to preserve competition over self-referral.

Corporate

- Removal of managing general partner and takeover of business.
- Sale of retail business with over 100 locations nationwide to Fortune 500 company.
- Joint ventures with Chinese, Indian, Israeli, Polish and Singapore companies.

Estate and Tax Planning

- Tax-effective ownership succession plan of large family business to family member over other family members' objections.
- Shifting business value out of taxable estate without loss of access or control.
- Planning for recreational real estate with perpetual funding for carrying costs.

Services

- Administrative and Regulatory Law
- Corporate & Transactions
- Estate Planning and Probate
- Health Care
- Mergers and Acquisitions
- Taxation

Education

- University of Minnesota Law School (J.D., 1978)
- University of Colorado (B.S., 1974)

Bar/Court Admissions

- Minnesota, 1978
- U.S. District Court, District of Minnesota
- U.S. Tax Court

Professional Affiliations

- American Association of Accountable Care Organizations, CEO
- American Bar Association, Tax Section
- American Bar Association, Estate Planning Subcommittee of Personal Services Organization Committee, Chair, 1990-1992
- American Bar Association, Personal Service Organization Committee, Chair, 1990-1992
- American College of Trust & Estate Counsel, Fellow
- The Group, Inc., President, 2003-2005
- Minnesota Society of Certified Public Accountants
- Small Business Council of America, Board Member

Recognition

- Top Lawyers in Minnesota,® Minnesota Monthly, 2022
- Highest Rating (AV), Martindale-Hubbell
- Super Lawyer ® Super Lawyers magazine
- Who's Who of American Lawyers, Marquis
- Certified Public Accountant, State of Minnesota, 1980