

Jon P. Gaston

Partner

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Nashville

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Jon Gaston advises public and private clients on a wide range of federal and state tax matters. Renowned as among the leading legal practitioners in the tax-exempt arena, Jon provides strategic counsel to public charities, private foundations, and various nonprofit and tax-exempt organizations.

His nearly two decades of experience spans a broad range of tax issues, including the formation and maintenance of tax-exempt status, governance, international grantmaking, regulatory compliance, tax-exempt bond financing, state and local taxation, joint ventures, dissolutions, and unrelated business taxable income planning. Nonprofit and for-profit organizations alike frequently turn to him for guidance in approaching tax matters unique to Tennessee, and he also advises clients navigating tax controversy matters, representing them before the Internal Revenue Service and state and local tax authorities in audits, administrative appeals, and tax litigation.

Adept across both tax planning and controversy, Jon offers clients comprehensive counsel across the tax landscape. His client base encompasses for-profit enterprises, corporate and family private foundations, tax-exempt health care systems, colleges and universities, public charities, social welfare organizations, high-net-worth individuals, trade associations, political organizations, and other subsets of tax-exempt organizations.

Prior to Foley, Jon was a partner in the Nashville office of a multinational law firm.

Awards and Recognition

- *Lawdragon 500*, Leading Global Tax Lawyers (2025)
- *The Best Lawyers in America*, Nonprofit/Charities Law (2023-2026), Tax Law (2021-2026)
- *The Legal 500 USA*, Tax – Not-For-Profit (Fortune 1000 Private Foundations, National Trade Associations and Charities) (2024)
- *Chambers High Net Worth* (2020-2022)
- *Mid-South Super Lawyers*, Rising Stars (2013, 2015-2018)

Affiliations

- Nashville Bar Association
- Tennessee Bar Association
- Alabama Bar Association
- American Health Law Association
- Tax Section of American Bar Association
- Former Vice-Chair, ABA Young Lawyers Division, Tax Committee
- Co-author of Tennessee Limited Liability Company: Forms and Practice Manual
- Sennet Society of the United Way
- Former Member, Ronald McDonald House Charities, Board of Directors
- Former Member, The Family Center, Board of Directors

Publications

- Co-author, "Tennessee Limited Liability Company: Forms and Practice Manual"

Sectors

- [Health Care & Life Sciences](#)

Practice Areas

- [Corporate](#)
- [Taxation](#)

Education

- Georgetown University Law Center (LL.M., Taxation, 2005)
- Samford University Cumberland School of Law (J.D., cum laude, 2004)
- Samford University (M.B.A., 2004)
- Emory University, (B.B.A., 2000)

Admissions

- Alabama
- Tennessee
- U.S. Tax Court