

# Timothy L. Voigtman

## Partner

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Timothy L. Voigtman is a partner and business lawyer practicing with Foley & Lardner LLP and serves as Co-Chair of the firm's Tax, Benefits & Estate Planning Practice.

Tim practices general corporate and tax law, including the business and tax consequences of the formation, ownership, operation, sale, and reorganization of C corporations, S corporations, partnerships, and limited liability companies. Tim also advises clients on executive compensation matters such as stock options, profits interests, golden parachutes, and non-qualified deferred compensation arrangements. Tim is a member of the firm's Taxation and Employee Benefits & Executive Compensation Practices and Food & Beverage Industry Team. Tim also co-founded the firm's Family Office Team, and has extensive experience with independent family offices and businesses that provide family office functions internally. Tim provides guidance on succession planning and governance issues for closely held and family held businesses.

### Representative Experience

- Represented the Milwaukee Bucks President and Owner Herbert Kohl in the \$550 million sale of the basketball franchise to New York investment firm executives Marc Lasry and Wesley Edens. One requirement of the deal was that the team be kept in Milwaukee, with the parties collectively pledging at least \$200 million toward the development of a new arena.
- Represented Jelly Belly Candy Company in its sale to Ferrara Candy Company.
- Represented Meridian, a family-owned business, in its \$2.5 billion sale of Meridian Health Plan of Michigan, Meridian Health Plan of Illinois and MeridianRx to WellCare Health Plans, Inc.
- Represented Lee Container, a family-owned business, in its sale to Greif.
- Represented A1 Garage Door Service Holdings, Inc., a market leader in the direct-to-consumer residential repair and replacement garage door services industry, in its growth capital partnership with an affiliated investment group led by Cortec Group Fund VII, L.P., an investment portfolio held by Cortec.
- Represented Nu-Pak Inc. and Prairie Industries, Inc. in their sale to The Halifax Group.

- Represented American Family Insurance to sell The General, a subsidiary of American Family Insurance based in Nashville, Tennessee, to Sentry Insurance for \$1.7 billion.
- Represented Rockwell Automation, Inc. in its \$2.2 billion acquisition of Plex Systems, Inc.
- Represented nVent Electric plc in the sale of its Thermal Management business to funds managed by Brookfield Asset Management for a sale price of \$1.7 billion.

## Awards and Recognition

- Selected by his peers for inclusion in *The Best Lawyers in America*© in the field of Tax Law (2019-2025), and named “Lawyer of the Year” for Tax Law in Milwaukee (2026 Edition)

## Affiliations

- Former Director (past chair) for the *Centers for Independence*. The non-profit agency assists individuals and families with special needs to better live and work in the community, with programs touching more than 10,000 lives a year. Tim currently serves as a Director for the related Centers for Independence Foundation.
- Former Director, *iCare Independent Health Plan*, a health plan providing medical coverage for individuals with unique and complex medical, behavioral and human service needs. Tim assisted with sale of a controlling interest in the Plan to Humana.
- Director, *Marion Body Works*, a family owned builder of commercial truck bodies, emergency vehicles and custom cab enclosures.
- Of Counsel, *Marshall Street Capital*, a family office providing investment, tax, estate planning, reporting, philanthropy and other administrative support to its client family.
- Director, *Jones Dairy Farm*, a family owned business specializing in premium breakfast meats such as sausage, bacon, ham, Canadian bacon and scrapple.

## Presentations and Publications

- Presenter, “The Profits Interest Model for Family Offices,” Family Office Exchange (November 20, 2025)
- Co-presenter, “Tax Considerations in Rollover Transactions,” Milwaukee Tax Club (December 9, 2024)
- Co-author, “The Tax Man Cometh: Tax Perils in Physician Recapitalization Transactions,” *Health Care Law Today* (April 5, 2023)
- Co-presenter, “Profits Interest Structures,” Wisconsin Institute of CPAs (November 16, 2021)
- Co-presenter, “S Corporation Sale Planning and Structuring (April 12, 2021)
- Co-presenter, “The CARES Act: What’s in it For Your Business Clients,” National Business Institute (April 2020)
- Co-authored the “Tax Law” section of the Wisconsin State Bar’s *Annual Survey of Wisconsin Law* (1999 – 2010, 2015)
- Past editor of the Wisconsin chapters of Practice Insights as published in LexisNexis® *Law Center*

## Sectors

- Family Offices
- Food & Beverage

## Practice Areas

- Corporate
- Employee Benefits & Executive Compensation
- Insurance Taxation
- Mergers, Acquisitions & Complex Reinsurance Transactions
- Taxation

## Education

- Certified Public Accountant
- University of Wisconsin – Madison (J.D.)
- University of Wisconsin – Madison (B.B.A.)
  - Major: Accounting

## Admissions

- Wisconsin