HUSCH BLACKWELL



Robert M. Romashko

PARTNER

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OVERVIEW

Bob uses years of experience with tax disputes and government investigations to find creative solutions to minimize clients' tax issues, both in the renewable energy industry and beyond.

Bob advises clients inside and outside the energy sector on a variety of tax and other governmental investigation issues. Whether it's an audit, litigation, or issues that arise in a deal, Bob uses his 20 years of professional experience, including as an attorney for the Internal Revenue Service, to analyze and resolve clients' tax and other governmental issues. He works extensively with renewable and other energy clients, resolving both federal and state and local tax issues related to income, franchise, sales and use, and property tax. Bob takes pride in his continual study of the workings of wind, solar, biogas, and other technologies, which helps him produce the best possible results for clients.

In addition, Bob represents clients in a wide variety of state and federal tax controversies and other government investigations, including audits, appeals, and litigation. He represents clients in both civil and criminal tax and other white collar matters such as False Claims Act (FCA) cases, and uses his experience as a former government tax litigator to resolve matters favorably for clients.

Prior to law school, Bob worked for a nonprofit, and he maintains a significant practice counseling charities and other tax-exempt clients on issues related to obtaining and maintaining tax exemption, state and federal compliance, and corporate governance.

Industry

Energy & Natural Resources

Services

Credit Unions
Data Centers
Energy Tax Credits
Healthcare Litigation
Nonprofit Organizations & Religious Institutions
Project Finance
Solar Energy
State & Local Taxation (SaLT)
State Attorneys General Practice
Tax
Tax Controversy
White Collar, Internal Investigations, & Compliance
Wind Energy

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Experience

- Represented Community Care, Inc. in an affiliation with CareSource to address the critical long-term care needs for Wisconsinites by combining the strengths of two established, mission-driven organizations to enhance the delivery of care and improve health outcomes for individuals with complex health needs.
- Represented Swift Current Energy in closing a tax equity investment from Google for the Double Black Diamond Solar project, an 800 MWdc (593 MWac) facility in Illinois expected to be the largest solar project east of the Mississippi River and the second-largest single-phase solar project in the U.S.
- Assisted Arevon Energy in the closing of financing for the 251 MW Gibson Solar Project in Indiana, serving as as project development and local counsel.
- Assisted Arevon Energy in the closing of a $500 million financing package for the 430 MW Kelso 1 & 2 Solar Projects in southeastern Missouri.
- Counsel for various developers, investors, and lenders in relation to state and local tax implications of various renewable energy developments, including matters such as eligibility for various tax state tax incentives, applicability of manufacturing and other exemptions, and review of PILOT and tax abatement agreements, for well over 100 renewable energy projects ranging from community solar installations to utility-scale wind and solar farms.
- Provided advice on federal tax enforcement risks with respect to renewable energy tax credit transfer transactions.
- Represented clients in parallel civil and criminal investigations related to syndicated conservations easements.
- Represented client before IRS Office of Appeals in relation to disposition of partnership interest; obtained approximately $2,000,000 concession from IRS.
- Represented selling owner of closely held business in federal tax dispute over goodwill allocation in purchase, resulting in concessions.

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Experience

- In litigation before the U.S. Tax Court, obtained favorable settlement in estate tax case, resulting in IRS concession of approximately $4 million in penalties and interest.
- Obtained nearly complete concession from IRS on employment tax case related to status of a religious order.
- Represented healthcare sharing ministry before IRS, successfully using First Amendment religious freedom arguments to obtain exemption.
- Represent multiple renewable energy companies in challenges to Texas Comptroller of Public Accounts' sales tax treatment of movable tracker systems in solar power installations.
- Assisted in negotiation of tax abatement and payment in lieu of taxes (PILOT) agreements for clients in various states.
- Obtained IRS Appeals concession of $4.5 million in tax for former owner of closely-held business related to allocation of personal goodwill in sale of business.
- Co-lead counsel in eight-day trial before United States Tax Court concerning debt versus equity issues under Internal Revenue Code section 385 and write-offs of partially worthless bad debt totaling $92 million over nine tax years.
- Represented client in criminal tax investigation and plea negotiations related to alleged failures to file tax returns and report all income.
- Represented client in criminal tax investigation related to allegations of unreported cryptocurrency transactions.
- Represented client in voluntary disclosure to IRS of potential criminal tax matters, successfully avoiding criminal prosecution.
- Successfully resolved matter for public company client regarding multiple decades of delayed or incorrect franchise tax filings with State of Illinois.

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Experience

- Represented various affordable housing providers in property tax exemption matters, both applications for exemption and litigation.
- Represented multi-state transportation company in two state audits concerning state income and sales tax obligations, reaching favorable resolutions in both matters.
- Representation of clients before IRS resulting in waiver of penalties for failure to furnish information returns under the Affordable Care Act.
- Representation of corporate executive in resolution of federal tax lien filed due to outstanding employment tax liabilities.
- Counsel to corporate executive on deductibility of settlement and restitution payments related to SEC securities enforcement settlement.
- Represented clients in civil voluntary disclosures for sales/use and income taxes, covering individual disclosures in dozens of states related to software-as-a-service (SaaS) issues and distribution of heavy manufacturing equipment.
- Representation of numerous nonprofit clients in obtaining tax exemption under I.R.C. Section 501(c)(3).
- Counsel for large publicly traded company related to resolution of Illinois franchise tax issues stemming from over two decades of merger transactions.
- Won dismissal for hospital system client of qui tam case alleging False Claims Acts violations due to supposed violations of Anti-Kickback Statute, and succeeded in defense of appeal of same.
- Counsel for multispecialty physician group in DOJ investigation and related qui tam litigation involving alleged Stark Law and related violations in connection with compensation arrangement; obtained favorable settlement dismissing all claims for a single-digit percentage of alleged damages.

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Experience

- Represented corporation in False Claims Act (FCA) litigation concerning alleged false claims submitted in relation to allegations of circumvention of anti-dumping regulations with alleged damages of over $1 billion; obtained favorable settlement on behalf of client.
- Lead counsel in suit seeking to set aside government civil investigative demands in False Claims Act investigation, seeking extension of *U.S. ex. rel. Zafirov v. Florida Medical Associates LLC* to argue that Appointments Clause of the United States Constitution prohibits pursuit of FCA investigations arising from *qui tam* suits.
- Secured dismissal with prejudice of whistleblower suit filed against large integrated health system under the Illinois Insurance Claims Fraud Prevention Act, alleging cost reports provided under cost-plus contracts resulted in substantial overpayments.
- Counsel in defense of ready-mix company and executive in DOJ criminal investigation relating to state and federal set-aside contracts and parallel civil false claims investigation and litigation; successfully negotiated plea bargain and obtained sentence resulting in zero jail time for client.
- Counsel for current and former executives of major aerospace/defense companies in multiple DOJ investigations and false claims litigation relating to government procurement contracts.
- Counsel for health system in internal investigation and disclosure to DOJ of physician group billing fraud and resolution of FCA claims and civil litigation against responsible providers.
- Successfully defeated injunction request seeking to enjoin COVID vaccine rules against for multi-hospital system, and then prevailed on appeal, ultimately obtaining full dismissal of all claims against our client.
- Represented hospital system in putative class action concerning alleged overcharging for medical records; successfully litigated appeal of removal from state court under Class Action Fairness Act (CAFA).

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Experience

- Tried multiple cases as counsel for shareholders in state court derivative suits against officers and directors of closely-held company over issues of breach of fiduciary duty and self-dealing.
- Assisted in closing a $278 million Texas Energy Fund Loan for a 460 MW natural gas power plant in Freestone County, Texas.

Recognition

- IRS Office of Chief Counsel Lucite Award, 2013
- IRS Bronze Litigation Medallion

Education

- J.D., University of Illinois College of Law
  - Order of the Coif
  - CALI Excellence for the Future Awards in Bankruptcy, Contracts, Criminal Procedure, and Property
- B.A., Michigan State University

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Admissions

- District of Columbia
- Illinois
- U.S. District Court, Northern District of Illinois
- U.S. District Court, Northern District of Illinois (Trial Bar)
- Wisconsin
- U.S. Court of Appeals, Seventh Circuit
- U.S. Court of Appeals, Third Circuit
- U.S. Court of Federal Claims
- U.S. Tax Court



2025 Pro Bono Contributor

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