



SCOTT E. HUNT

PARTNER

St. Louis, MO

314.342.4145

shunt@armstrongteasdale.com



A member of the firm's Tax practice group, Scott Hunt handles matters relating to employee benefits, exempt organizations issues and tax controversy matters.

In the heavily regulated and constantly evolving field of employee benefits law, Scott monitors and analyzes all new legislation and regulations. He regularly designs stock option plans, phantom or restricted stocks, bonuses and various other types of incentive compensation plans and arrangements and advises with respect to tax, securities and corporate law issues that arise in connection with the establishment and administration of such plans.

Scott assists clients in the creation, maintenance or operation of welfare benefit plans including self-insured and fully insured health plans as well as voluntary employees' beneficiary associations (VEBAs). These operational issues encompass complex COBRA matters.

Working with employers, Scott establishes and terminates qualified retirement plans including Internal Revenue Service (IRS) and Pension Benefit Guaranty Corporation submissions. In audit situations, he represents sponsors of qualified plans in front of the IRS and Department of Labor.

In divorce situations, Scott works with all types of qualified domestic relations orders (QDROs). He guides plan administrators in the determination of whether an order qualifies as a QDRO under the terms of its plan.

Scott spends part of his time strategizing with individuals, businesses and nonprofit entities to solve problems, maximize resources, manage risk, maintain profitable growth and reduce tax obligations.

On both the federal and state levels, Scott counsels trustees and directors of charitable, social welfare and educational organizations and trade and cemetery associations on issues concerning formation, dissolution, regulatory compliance, policies and governance. He also assists in the maintenance and management of tax-exempt status and in applying for tax exemptions under the Internal Revenue Code and state law. If needed, he represents clients before the IRS and other regulatory authorities.

Scott also has considerable experience with federal and state tax audits for both individuals and businesses. On the state level, these include both income and sales tax matters. He frequently counsels clients engaged in multistate business operations on compliance issues.

SERVICES AND INDUSTRIES

Corporate

Employee Benefits and
Executive Compensation

Tax

Higher Education

Health Care and Life Sciences

ADMISSIONS

Missouri

Florida

EDUCATION

- University of Florida College of Law (LL.M., 1987)
- University of Florida College of Law (J.D., 1986)
- Hamilton College (B.A., 1983)

PROFESSIONAL ACTIVITIES

- The Missouri Bar
- The Florida Bar
- Armstrong Teasdale Pro Bono Committee

CHARITABLE AND CIVIC INVOLVEMENT

- Great Rivers Greenway Foundation
- Good Shepherd School for Children (Board Member)
- Women in Charge (Board Member)
- Housing & Community Solutions Inc. (Board Member)
- Union West Florissant Housing Solutions (Board Member)
- Triple A Youth Foundation (Board Member)
- Friends of Bellefontaine Cemetery Association (Board Member)
- Kathryn M. Buder Charitable Foundation (Trustee)

ACCOLADES

- *The Best Lawyers in America*[®]; Employee Benefits (ERISA) Law (2016-present)
- Selected as a 2013 Top Rated Lawyer in Labor & Employment by *Martindale-Hubbell* and *American Lawyer Media* (ALM)
- AV[®] Peer Review Rated, *Martindale-Hubbell*

EXPERIENCE

Restructuring, Re-Classifying Endowment Funds for Liberal Arts College

Counseled private liberal arts college regarding restructuring and re-classifying endowment funds.

Acquisition of Electrical Contracting Firm

Counsel to buyer in the acquisition of an electrical contracting firm, largely owned by an ESOP and subject to a multi-employer pension plan. Combination with mechanical contracting business of the buyer resulted in a combined business with approximately \$100 million in annual revenues.

\$400 Million Recapitalization

Represented client in a recapitalization transaction. The matter included the client's

holding company and all of its affiliates.

Acquisition of 143-Bed Hospital

Represented client in acquisition of 143-bed hospital in St. Louis, Missouri. The representation included issues related to regulatory compliance, licensure, real estate, ongoing corporate governance, tax, employment law and integration of medical staffs.

\$950 Million Sale of Manufacturing Business

Represented welding company client in \$950 million sale of manufacturing business.

THOUGHT LEADERSHIP

February 25, 2019

For Your Benefit Newsletter, February 2019

January 10, 2018

2017 Tax Act Now Permits 529 Plan Distributions for Elementary, Secondary Education

October 25, 2017

Increases Coming to Retirement and Welfare Plan Limits in 2018

October 25, 2017

Increases Coming to Retirement and Welfare Plan Limits in 2018

June 8, 2017

Recent Supreme Court Ruling Spares Church Plans from the Surge of ERISA Fiduciary Duty Litigation

August 12, 2015

Possible Tax Refund for Kansas Residents

June 10, 2015

EEOC Guidance: Redesigning Wellness Programs to Comply with the ADA