



Lauren N. Fromme

PARTNER

Columbus

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Practice Areas

Federal Taxation
Taxation

Education

Vanderbilt University Law School,
J.D., 2011, Order of the Coif

Vanderbilt Law Review, Articles
Editor, 2010-2011

The Ohio State University, B.A.,
magna cum laude, 2008

Bar & Court Admissions

Ohio

U.S. District Court for the
Southern District of Ohio

*Admitted to practice law only in
the states listed above.*

Industries

Cannabis, Hemp and CBD
Financial Institutions
Private Equity
Retail and Consumer Products

Lauren is a partner in the Vorys Columbus office and a member of the tax group. She advises clients on a range of federal income tax planning matters. These matters have involved mergers and acquisitions, restructurings, partnerships, LLCs, S corporations, consolidated groups, real estate, intangible and intellectual property, sale/leaseback transactions, cross-border tax planning, financings and public and private securities and debt offerings.

Career highlights include:

- Representing numerous clients in connection with the formation and structure of partnerships, LLCs and joint ventures, including partnerships with tax-exempt and non-U.S. investors;
- Structuring and analyzing numerous mergers, acquisitions and divestitures, including acquisitions with equity rollover features;
- Structuring and documenting numerous tax deferred like-kind exchanges, including reverse and build-to-suit exchanges; and
- Counseling clients on the impact of significant tax law changes.

Lauren has lectured on topics including the tax aspects of real estate leases, the tax aspects mergers and acquisitions, structuring like-kind exchange and qualified opportunity zone investments and the impact of tax reform on real estate businesses and employers. Immediately prior to joining Vorys, Lauren spent two years serving as legal counsel and vice president of strategic development at a small health care technology company. Prior to her time in this role, she worked as a Vorys associate in the commercial and real estate group. Lauren draws upon this non-tax background to situate the role of tax law within the framework of each client's business goals.

Lauren received her J.D. from the Vanderbilt University Law School, where she was a member of the Order of the Coif. She also served as the articles editor of the *Vanderbilt Law Review* and the executive problem editor of the Vanderbilt Moot Court Board. She received her B.A. *magna cum laude* from The Ohio State University, where she was Phi Beta Kappa.

Honors & Recognitions

The Best Lawyers in America: Ones to Watch, Tax Law, 2024

Columbus CEO, Best Lawyers, Tax Law, 2023

Professional and Community Activities

Worthington Libraries Board of Trustees, Trustee and Past President, 2016 to 2022

Young Catholic Professionals, Columbus Chapter Board Member, 2018-2021

Finance Committee, St. Peter Roman Catholic Church, 2020 to present