



DORSEY™

DORSEY & WHITNEY LLP

USA CANADA EUROPE ASIA-PACIFIC



Minneapolis

(612) 340-2934 P

(952) 516-5474 F

vander.molen.tom@dorsey.com

Thomas D. Vander Molen

Partner

Thomas D. Vander Molen is a partner in Dorsey's Tax and Public Finance groups. He provides tax advice with respect to state and local debt financing, including secondary market transactions and securitizations; advises governmental and tax-exempt organizations on tax and corporate matters; handles IRS tax audits and controversies; and works on a variety of other tax matters.

He also serves as Vice President of the Dorsey & Whitney Trust Company LLC, and he served as Dorsey's General Counsel from 1993 to 2001. Prior to joining Dorsey, Mr. Vander Molen was Law Clerk to the Hon. Bailey Aldrich, United States Court of Appeals for the First Circuit.

Representative Transactions

- ✦ Mr. Vander Molen advises issuers, underwriters, trustees, lenders, and conduit borrowers in municipal bond transactions; represents public corporations, publicly supported charities, private foundations, and other nonprofit organizations; represents taxpayers in obtaining rulings, determination letters, and closing agreements from the Internal Revenue Service and the Minnesota Department of Revenue; represents taxpayers in administrative controversies and litigation; represents nonprofit corporations before state attorneys general; provides tax advice in a variety of structured financings; advises regulated investment companies on tax matters; and advises charities and individuals on charitable giving.
- ✦ Represented Deluxe Corporation in Deluxe Corp. v U.S., 885 F2d 848 (*Fed Cir. 1989*).

Admissions

- ✦ Minnesota

Honors

- ✦ Listed in *The Best Lawyers in America*, 2008-2011
- ✦ Fellow, American College of Bond Counsel

Education

- ✦ Harvard Law School
J.D., 1975, *magna cum laude*
Editorial Board, *Harvard Law Review*, 1973-1975
- ✦ Calvin College
B.A., Mathematics and Economics, 1972

Professional Activities

- ✦ Member, National Association of Bond Lawyers
- ✦ Member, Steering Committee, Bond Attorneys' Workshop
- ✦ Member, Nonprofits Committee, Minnesota State Bar Association
- ✦ Exempt Organizations Coordinator, Central Mountain Area TE/GE Council, 2003-2005
- ✦ Lecturer and panelist for continuing legal education and industry presentations
- ✦ Provides pro bono legal services to a variety of charitable organizations

Recent Legal Commentary

- ✦ "Florida Loan Council, South Miami in VCAP," *The Bond Buyer*, July 26, 2010.
- ✦ "IRS to Audit Hundreds of BAB Deals," *The Bond Buyer*, May 27, 2010.
- ✦ "Push to Expand ARRA," *The Bond Buyer*, December 22, 2009.
- ✦ "Whatever Happened to Super-BABs?" *The Bond Buyer*, November 23, 2009.
- ✦ "Boost for Tribal Bonds," *The Bond Buyer*, June 23, 2009.
- ✦ "Kentucky County Settles With IRS After Appealing Second Audit," *The Bond Buyer*, May 15, 2009.
- ✦ "Build America Bonds," *The National Law Journal*, May 14, 2009.
- ✦ "Treasury Offers Guidance" *The Bond Buyer*, April 6, 2009.
- ✦ "IRS-Issuer Relations Will Change in BAB Actions, Lawyers Say," *The Bond Buyer*, March 12, 2009.
- ✦ "Treasury Guidance Will Take Some Time," *The Bond Buyer*, March 9, 2009.
- ✦ "Senate Bill Introduced Again to Expand Application of IDBs," *The Bond Buyer*, January 12, 2009.
- ✦ "IRS: Invested Funds Would Prevent District from Selling Tax-Free Trans," *The Bond Buyer*, November 18, 2008.
- ✦ "Treasury Gets Tough on PILOTs," *The Bond Buyer*, October 22, 2008
- ✦ "Crisis Fallout Leads to Questions About Arbitrage Calculations," *The Bond Buyer*, October 3, 2008
- ✦ "Treasury Extends ARS Deadline," *The Bond Buyer*, October 2, 2008
- ✦ "IRS: Agency Can Use Munis to Buy Gas Wells Without Statutory Authority," *The Bond Buyer*, August 8, 2008
- ✦ "IRS Cuts Deal with Kinsell," *The Bond Buyer*, July 28, 2008
- ✦ "Tribes Call for End to IRS Limits on Debt," *The Bond Buyer*, July 23, 2008
- ✦ "California Tribe Appeals IRS Golf Ruling," *The Bond Buyer*, July 17, 2008
- ✦ "NABL Asks Treasury to Update Guidance on Reissuance," *The Bond Buyer*, July 14, 2008
- ✦ "Mixed Forward-Float Findings From IRS" *The Bond Buyer*, May 1, 2008
- ✦ "IRS Not Appealing PSB Ruling," *The Bond Buyer*, March 28, 2008
- ✦ "Tax Court: Subsidiaries' Bonds Exempt," *The Bond Buyer*, December 17, 2007
- ✦ "IRS: Certain Port Bonds Would Not Be Private-Activity Debt," *The Bond Buyer*, November 28, 2007
- ✦ "Escambia: Revisit the TIF Ruling," *The Bond Buyer*, September 13, 2007
- ✦ "High Court To Hear Kentucky v. Davis," *The Bond Buyer*, May 22, 2007
- ✦ "As Anderson Departs, Lawyers Offer Up Grudging Respect," *The Bond Buyer*, January 3, 2007
- ✦ "Attorneys: PILOT, Tribal Rulings Inconsistent," *The Bond Buyer*, August 10, 2006

Attorney Articles

- ✦ [Treasury Requests Comments on Tribal Economic Development Bonds](#), July 16, 2010