



MARTIN R. WING

Partner

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Martin Wing practices primarily in the areas of employee benefits, exempt organizations, and federal, state and local taxation. Mr. Wing represents employers in establishing and administering health and welfare, retirement, fringe benefit, and executive compensation plans. He has extensive experience in helping employers to fix "broken" plans through voluntary Internal Revenue Service procedures.

Mr. Wing represents several tax-exempt organizations, including business leagues and voluntary employee beneficiary associations. He has over 35 years of experience in representing tax-exempt museums in a variety of matters, including collections acquisition, disposition and lending, governance, employment matters and donor relations.

Mr. Wing is listed in *The Best Lawyers in America*[®] in the employee benefits category. He frequently speaks to civic groups on topics involving taxation and benefit matters.

Honors & Recognitions

Named "Lawyer of the Year" in Tulsa by *Best Lawyers*[®] in 2020 for Employee Benefits (ERISA) Law and in 2025 for Tax Law

Listed in *The Best Lawyers in America*[®] (2007 - current)

Southwest Benefits Association

Listed in *Who's Who in American Law*

PRACTICES

Employee Benefit Plan Design and Administration
Employee Benefits
ERISA Litigation
Executive Compensation
State and Local Tax
Tax
Tax-Exempt Organizations

INDUSTRIES

Church and Nonprofit Organizations
Medical Cannabis

EDUCATION

Columbia University, J.D., 1978
Rice University, B.A., *cum laude*, 1977

ADMISSIONS

Oklahoma - 1978
U.S. Supreme Court - 1991

Listed in *Who's Who in the South and Southwest*

U.S. Tax Court - 1986

Listed in *Who's Who among Young American Professionals*

Listed in *Who's Who Among Rising Young Americans*

Harlan Fiske Stone Scholar - Columbia Law School

Henry Kendall College of Arts and Sciences, University of Tulsa, Distinguished Service Award 1992

Awarded the Mary Cady Tew Prize for "scholastic excellence" by Yale University in May 1984

Community & Professional

Board of Directors, Brady Craft Inc., dba 108IContemporary

Board of Directors, Tulsa Opera, Inc.

University of Tulsa School of Law Adjunct Professor: (State and Local Taxation) 1998, 2000 (Appellate Advocacy) 1990 - 1991, 1993, 1996, (Legal Reasoning and Writing) 1986 - 1987

Henry Kendall College of Arts and Sciences, University of Tulsa, Board of Visitors Chairman 1993 - 1997 and Member 1998 - 2014

Humanities in Oklahoma, Inc. Board of Trustees 1997 - 2008

The Arts & Humanities Counsel of Tulsa, Board of Directors 1994 - 2001

The Oklahoma Humanities Counsel, Inc. Chair 2001 - 2002, 2005 - 2008, and Board of Directors 1993 - 2002, 2005 - 2008

Alumni of Rice University, Tulsa Area Chair 1987 - 1997

Tulsa County Bar Association

Oklahoma Bar Association

News

58 Conner & Winters Lawyers Recognized in 2026 Edition of *The Best Lawyers in America*®
08.29.2025

30th Edition of Best Lawyers® Recognizes 67 Attorneys from Conner & Winters
08.18.2023

Peers Rank Conner & Winters Lawyers as the Best in their Field
09.16.2020

Eight Conner & Winters Attorneys Named "Lawyer of the Year" by Best Lawyers in America®
08.22.2019

Congratulations to the 59 lawyers from Conner & Winters who were recognized in The Best Lawyers in America© 2019.
08.15.2018

58 Conner & Winters Attorneys Named to 2018 Best Lawyers in America List
08.15.2017

Alerts & Publications

59 Conner & Winters Attorneys Recognized by Best Lawyers in America
08.16.2019