

Michael J. Moyer | Associate

Tax

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Michael primarily focuses on providing tax advisory services for mergers and acquisitions, tax controversy, international tax, and state and local tax. Michael also supports the Trusts & Estates practice by providing tax-efficient planning strategies.

Michael excels at identifying tax planning opportunities for clients and helping companies structure their business operations in the most tax-efficient manner possible. As a natural strategic problem solver, Michael provides guidance and support uniquely tailored to each client's situation, whether business or personal, to ensure their interests are fully protected. He focuses on the needs and goals of each client and evaluates all pertinent factors to ensure they can achieve their objectives while avoiding any tax-related pitfalls.

Before working at law firms, Michael worked as an international tax manager and a senior multistate tax consultant at Deloitte. He earned his B.A. in business management from Assumption University and his J.D. and LL.M. in taxation from Suffolk University.

Outside The Firm

A retired varsity college athlete, Michael volunteers as a football instructor with the Boys & Girls Clubs of America.

Select Engagements

- Advised clients regarding the tax aspects of mergers and acquisitions and financings transactions.
- Helped certain charitable and nonprofit organizations apply for IRC section

501(c)(3) status.

- Advised clients on tax-efficient strategies to reward certain employees through grants of stock options, phantom equity and/or profits interests.
- Prepared memorandums to provide guidance for clients facing complex tax issues, including tax-efficient investment strategies for foreign parties and addressing the qualification of company stock as qualified small business stock for IRC section 1202 purposes.
- Drafted, negotiated and analyzed the tax aspects of partnership agreements and limited liability company operating agreements.
- Defended clients in front of both the Internal Revenue Service and the Massachusetts department of revenue.

Admissions

- Massachusetts

Memberships

- Massachusetts Bar Association
- Boston Bar Association

Education

- Assumption University, BA
- Suffolk University Law School, JD
- Suffolk University Law School, LLM