

# Michael A. Gilmer

## Special Counsel



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Des Moines

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## Overview

Michael practices primarily in the area of tax law. He regularly counsels his clients on tax matters related to the state of Iowa and the federal government. Michael also advises clients on the tax implications of various business transactions, including sales, recapitalizations, and exit planning.

In addition to his private law practice experience, Mike has worked as legal counsel in a global company. This experience provides a background that allows him to see a bigger picture and advise his clients accordingly.

Michael has:

- Prepared a number of cases for trial before the US Tax Court including those involving the disqualification of ESOPs
- Represented many clients before the IRS, Department of Revenue, Iowa Workforce Development, and various other state agencies from initial audit through representation in court
- Advised a number of clients on their choice of entity decision
- Counseled numerous clients on their estate planning, helping them find the techniques best suited to optimize their personal and family wealth transmission
- Advised clients on their eligibility for federal and state tax credit programs, including representing clients in administrative hearings and court to maximize the value of those credits
- Assisted clients with the creation of non-profit entities and advised those clients on operational and compliance issues

## Insights

- Co-Author, "HR Quick Take: Volunteer Mileage," *Davis Brown Tax Law Blog*, January 2021
- Author, "Trump's Payroll Tax Deferral - What Should Employers Do?," *Davis Brown Tax Law Blog*, September 2020

- Author, "HR Quick Take: Employer-Paid Student Loan Assistance Impacts Unemployment," *Davis Brown Tax Law Blog*, May 2020
- Co-Author, "PTO Payouts in Uncertain Times," *Davis Brown Tax Law Blog*, April 2020
- Co-Author, "CARES Act: Tax Relief for Businesses," *Davis Brown Tax Law Blog*, April 2020
- Author, "More Tax Relief - IRS People First Initiative," *Davis Brown Tax Law Blog*, March 2020
- Author, "Calculating the Qualified Business Income Deduction Under Section 199A - Limitations to Avoid and Opportunities to Pursue," *Davis Brown Tax Law Blog*, August 2018
- Co-Author, "Time's Up For Tax Breaks On Secret Settlements," *Davis Brown Tax Law Blog*, February 2018
- Co-Author, "Guide to Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers," American Bar Association, 2018
- Author, "The Costly Tax Consequences of ESOP Disqualification," *Davis Brown Tax Law Blog*, August 2017

## Activities and Affiliations

### Community Involvement and Pro Bono

- Member, ArtForcelowa Board of Directors

### Presentations

- Speaker, "Business Acquisition from Start to Finish," National Business Institute, July 2020
- Speaker, "Tax Reform: How Does Federal Tax Reform Impact You?," Innovation Advancement Webinar, Iowa Biotechnology Association, November 2018
- Speaker, "Tax Primer for Estate Planners," Annual Meeting, Iowa State Bar Association, June 2018
- Speaker, "S Corporation Set Ups and Pitfalls," Bloethe Tax School, Iowa State Bar Association, December 2016

### Memberships

- American Bar Association
- Iowa State Bar Association
- Polk County Bar Association
- Iowa State Bar Association
  - Iowa Sales and Use Tax Committee

### Prior and Present Employment

- Dentons Davis Brown (formerly Davis Brown Law Firm)
- McEnroe Law Firm
- James Monroe Law Firm

## Areas of focus

## Practices

- Corporate
- Mergers and Acquisitions
- Tax
- Tax Litigation and Dispute Resolution
- Tax Credits and Tax-Advantaged Investing
- Trusts, Estates and Wealth Preservation
- Real Estate

## Industry sectors

- Nonprofit Entities
- Financial Institutions
- Forest Products and Agribusiness
- Infrastructure and PPP
- Insurance
- Life Sciences and Health Care
- Manufacturing
- Private Equity

## Education

- New York University, School of Law, 2009, LLM (Taxation)
- Drake University Law School, 2007, JD
- Gustavus Adolphus College, 2004, BA

## Admissions and qualifications

- Iowa

## Languages

- English