ATTORNEYS AT LAW

Michael P. Spiro
PARTNER

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Overview

Michael Spiro chairs the firm's Tax group where his practice focuses on providing federal and state tax advice in connection with domestic and international transactions, including hedge and private equity fund formations, mergers and acquisitions, and debt and equity financings and restructurings.

Mr. Spiro holds a J.D. from the University of Pennsylvania Law School, where he was a Senior Editor of the *Journal of International Economic Law*; an LL.M. in Taxation from Temple University Beasley School of Law, where he was the recipient of the Faculty Award in Taxation; and a B.A., *magna cum laude* from Brandeis University.

Mr. Spiro is admitted to practice in the States of Connecticut and New Jersey and in the Commonwealth of Pennsylvania. He is a member of the Executive Committee of the Tax Section of the Connecticut Bar Association. Mr. Spiro also serves as an Adjunct Professor of Taxation at the Fairfield University Dolan School of Business.

Honors and Awards

Recognized as one of the "New Leaders in the Law" in Connecticut (2013). Recipients of the award are under 40 years of age and demonstrate professional achievements that distinguish them from their peers.

Recognized as a Connecticut Super Lawyer Rising Star in Tax (2015 - 2018)

Publications

"Private Equity and Qualified Small Business Stock: Tax Implications of Various Holding Company Structures for Control Investments" (October 2019) (Read Article.)

"Navigating the Partnership Audit Proposed Regulations: A Bumpy Ride", Journal of Taxation (October 2017)

"Key Tax Issues in Negotiating M&A Deals for Small Businesses" (co-author with Jordan L. Fieldstein) Tax Stringer, Online Publication of the New York State Society of Certified Public Accountants (Oct. 1, 2017)

"Assumptions of Deferred Revenue Liabilities in Rev. Rul. 99-6 Transactions", Journal of Taxation (October 2016)

Connecticut Bar Association Tax Section Comments on REG-115452-14 on Disguised Payments for Services (Principal Author) (Read article.)

"Revenue Ruling 2014-18: Welcome Comfort but Questions Remain" Journal of Taxation (December 2014)

"Private Equity–Sponsored LLCs: Negotiating Tax Distributions for Preferred Equity Investments" Journal of Private Equity, Spring 2014, Vol. 17, No. 2: pp. 9-17. (Article abstract.)

"Partnership Equity Compensation" (co-author with Brett W. Dixon) Practical Law Company, (2013) (Read article.)

"Castle Harbour Revisited: Application of the Code Sec. 704(c) Anti-Abuse Rule to Ceiling Rule Distortions," Taxes Vol. 90, No. 10 (October 2012). (Read article.)

"Tax Planning Issues for Hedge Fund Partnership Mergers," Journal of Taxation (April, 2010) (Read article.)

"Tax-Deferred Management Rollovers In Acquisitions Of Pass-Through Entities," Journal of Taxation (June 2009) (Read article.)

"A Penny Saved: Will Health Savings Accounts Provide Retirees with Necessary Health Benefits?" 60 Tax Law. 455 (2007)

Events

"Cryptocurrencies and Private Funds", Peltz International, Inc., February 7, 2018, Club 101, 101 Park Ave., New York, NY

"Reporting Full and Partial Redemptions of Partnership and LLC Interests", Strafford Publications Inc., Webinar, October 4, 2017

"Tax Reform and Mergers and Acquisitions: What You Need to Know", Finn Dixon and Herling LLP Webinar

"Tax Reform and Private Investment Funds: What You Need to Know", Finn Dixon and Herling LLP Webinar

Testimony at IRS Public Hearing on Proposed Regulations (REG-115452-14), February 26, 2016, IRS Auditorium, Internal Revenue Service Building, 1111 Constitution Avenue NW., Washington, DC 20224. (Read article)

"U.S. Carried Interest Legislation and its Impact on International Private Investment Fund Structures."
International Fiscal Association USA Branch, Westchester County, NY/Connecticut Region
Sheraton Stamford Hotel, CT
February 10, 2016 (Read article)

"Partnership Equity Compensation" 2015 Federal Tax Institute of New England, October 20, 2015

"Compensation Planning and Tax Structuring with Carried Interest, Rollover Equity and Incentive-based Equity Compensation," Alliance of Merger and Acquisition Advisors 2015 Winter Conference, January 27, 2015

"Equity Investments in Pass-Through Entities: Investment Structures, Tax Ramifications" Strafford Publications Inc. webinar, October 7, 2014 (Read article)

"Overview of the Net Investment Income Tax and Planning Opportunities," 2014 Connecticut Legal Conference, June 16th, 2014

Presentation to the Connecticut Bar Association on Tax Considerations in Choice of Entity on November 15, 2013

"Getting Ready for FATCA: Action Items for Offshore Investment Funds," Finn Dixon & Herling LLP Webinar (Read article)

"FATCA's Governance Requirements," Financial Research Associates FATCA Implementation Summit, June 2013

“Who is Affected By FATCA”, Financial Research Associates FATCA Implementation Summit, December 2012

"FATCA -- Impact for Fund Managers and RIA," Regulatory Compliance Association Practice Readiness Series, February 27, 2013

Practices

Tax

Family Offices

Education

Temple University Beasley School of Law, LL.M., Taxation, 2007

University of Pennsylvania Law School, J.D., 2004

Brandeis University, B.A., 2001

Bar Admissions

Connecticut, 2008

Pennsylvania, 2004

New Jersey, 2004

Court Admissions

U.S. Tax Court, 2006

U.S. District Court - Eastern District of Pennsylvania, 2004

Associations and Memberships

American Bar Association, Taxation Section

Connecticut Bar Association, Tax Section, Executive Committee

Managed Funds Association