Michael S. Evans

Of Counsel
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Michael Evans practices in the areas of federal and state and local taxation, business formation, executive compensation and benefits planning, and mergers and acquisitions.

Mr. Evans works extensively with family-owned and closely-held businesses at each stage of their existence. He advises entrepreneurs about options for the initial choice of entity and business structure of a start-up business, organizes corporations, partnerships, or LLCs and prepares shareholder agreements, operating agreements, executive and employee incentive and benefits plans and arrangements, and employment agreements.

Mr. Evans develops federal, state and local tax planning and compliance strategies for businesses and has assisted numerous companies with negotiating business sales and acquisitions and structuring outside investment. He also guides clients through the estate and business succession planning process.

In addition to transactional matters, Mr. Evans represents clients in tax controversies, ruling requests, and voluntary compliance and amnesty programs at the federal, state and local levels. He also works closely with clients and attorneys involved in complex commercial disputes to analyze potential tax issues and develop tax planning strategies involving settlements.

Representative Matters

- Advised a manufacturing company regarding state ad valorem tax on inventory and freeport exemptions.
- Assisted the U.S. affiliate of a foreign entity with restructuring of related party debt.
- Represented the purchaser of a local pharmacy.
- Designed and implemented restructuring plans for pharmaceutical companies.
- Obtained private letter ruling from IRS granting relief for inadvertent termination of a corporation's subchapter S election.
- Counseled a client regarding foreign bank account reporting (FBAR) compliance requirements and participation in the IRS voluntary disclosure initiative.

Professional Honors & Activities

- Member – State Bar of Georgia, Sections on Business Law, Fiduciary Law, Real Property Law, and Taxation, Member of Fiduciary Law Section Legislation Committee
- Member – American Bar Association, Sections on Real Property, Trust and Estate Law, Taxation, Tort Trial and Insurance Practice
- Member – Atlanta Bar Association, Sections on Tax Law and Estate Planning and Probate

Publications

- "S.A.L.T. Select Developments: Georgia" (November 2019)
- "S.A.L.T. Select Developments: Georgia" (October 2019)
- "S.A.L.T. Select Developments: Georgia" (September 2019)
- "S.A.L.T. Select Developments: Georgia" (July 2019)
- "S.A.L.T. Select Developments: Georgia" (June 2019)

- "Spotlight on Georgia: After *Wayfair*, Sales and Use Tax Compliance for Georgia E-Commerce" (July 2018)

Speaking Engagements

- "COST's Southeast Regional State Tax Seminar" (June 2018)
- "Appeals Procedures Update," Council on State Taxation (COST) Southeast Regional State Tax Seminar, Memphis, Tennessee (November 2017)
- "Discussion of State Tax Appeals Procedures," Council On State Taxation, Southeast Regional Meeting (March 2015)
- "Significant State Tax Litigation Around the Country," Council on State Taxation Southeast Regional State Tax Meeting, Memphis, Tennessee (June 2011)
- "LLC Structuring Challenges: Capital Contributions, Allocations and Distributions," NBI teleconference (February 2011)

Education

- Georgia State University College of Law, J.D., 1996
- College of William and Mary, B.A., 1993

Admissions

- Georgia, 1996
- U.S. District Court, Northern District of Georgia
- U.S. Tax Court