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| cashin_m.png | Michael R. CashinPartnerWinston-Salem, NC, USt: 336.721.3696e: michael.cashin@wbd-us.com |

Clients call on Michael Cashin for his depth of experience in complex tax matters. His practice focuses primarily on tax planning and structuring for both publicly and privately held entities. He has advised clients with respect to cross-border tax issues, structuring of mergers, acquisitions and dispositions, opportunity zone compliance, securities disclosures, corporate and partnership formation and restructuring, bankruptcy and insolvency, private equity and venture capital transactions, and tax exempt organization formation and compliance.

As a part of his transactional practice, Mike often advises clients with respect to issues involving executive compensation planning, including non-qualified deferred compensation arrangements, severance plans, split-dollar life insurance arrangements and Internal Revenue Code Section 409A compliance.

Mike also has substantial experience advocating for clients in matters adverse to the Internal Revenue Service and the North Carolina Department of Revenue, and has successfully obtained private letter rulings from the Internal Revenue Service on behalf of clients.

In addition to his tax practice, Mike assists clients with both tax and non-tax legislative and regulatory interpretation and drafting to assist clients in their planning, public affairs and lobbying efforts.

Representative Experience

Any result the lawyer or law firm may have achieved on behalf of clients in other matters does not necessarily indicate similar results can be obtained for other clients.

* Successfully represented Home Concrete & Supply, LLC before the Fourth Circuit Court of Appeals (*Home Concrete & Supply, LLC, et. al v. United States*, 634 F.3d 249 (4th Cir. 2011)) and the United States Supreme Court (*United States v. Home Concrete & Supply, LLC, et. al*, 566 U.S. 478 (2012)) in a case in which the Supreme Court upheld the three-year statute of limitations on tax assessments and ruled that treasury regulations promulgated by the US Treasury were invalid under the principles of *Chevron, USA v. National Resources Defense Council, Inc.*, 467 US 837 (1984).
* Formed multiple opportunity fund structures and assisted with dozens of opportunity zone investments throughout the country with a focus on opportunity zone rule compliance.
* Consolidated and restructured the multiple businesses of a mid-sized logistics company to provide flow through taxation under a newly formed ESOP for the benefit of the company’s employees and founding owners.
* Negotiated side letter tax provisions on behalf of a large government-controlled pension fund with respect to investments in both domestic and offshore venture funds, private equity funds and hedge funds.
* Obtained private letter ruling from the Internal Revenue Service clarifying complex tax issues relating to an exchange of over $3 billion of old public debt for new public debt for a large public company client in connection with its acquisition of a competitor.

Professional & Civic Engagement

* NCBA Tax Law Council, 2020-present
* Ad hoc Tax Court Liaison, 2017-present
* Downtown Winston-Salem Partnership, Board of Directors, 2011-present
* Chairman, 2017-present
* National Sports Media Association-Board of Directors, 2018-present
* Secretary, 2017-present
* Downtown Winston-Salem Foundation Board of Directors, 2017-present
* Secretary, 2017
* New Benefactors of Old Salem, Executive Committee, 2009-2013
* Leadership Winston-Salem, Class of 2012

Thought Leadership

* Co-author, “How an International Business Can Enter the U.S. Market Via M&A,” Area Development, September 2021

Opportunity Zones, Charlotte Business Journal, Webinar, January 14, 2021

Honors & Awards

* Recognized in *The Best Lawyers in America* (BL Rankings) in the fields of Business Organizations (including LLCs and Partnerships), Tax Law, 2015 – Present

Previous Experience

* Attorney Advisor (Law Clerk) Judge Robert P. Ruwe, United States Tax Court, Washington, D.C., 2006-2008

Languages

* German

Education

J.D., Duke University School of Law

* Staff Editor, *Duke Environmental Law and Policy Forum*

LL.M., Duke University School of Law, International and Comparative Law

LL.M., New York University School of Law, Tax

B.A., Clemson University, German and International Trade

* *magna cum laude*

Admitted to Practice

North Carolina

Georgia

U.S. Tax Court

Related Services & Sectors

Corporate; Tax; Healthcare; Healthcare Transactions; Retail and Consumer; Manufacturing