



Nicholas M. Oertel

Associate

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Nick joined Foster Swift in 2009 after clerking with the Firm while in law school. Nick is a member of the Firm's Business and Corporate Group and focuses his practice in the areas of Michigan non-property tax disputes, business entity selection, and corporate transactions.

A more detailed listing of Nick's services follows:

- **Sales & Use Tax Appeals:** Representation of businesses in Michigan sales & use tax disputes, including informal conference representation and appeals before the Michigan Tax Tribunal and Court of Claims.
- **Mergers & Acquisitions:** Purchase and sale of businesses; asset sales; tax-free and taxable transactions.
- **General Counsel:** Corporate governance; business entity selection; organization and planning; shareholder agreements.

REPRESENTATIVE MATTERS

- Represented Michigan business in use tax appeal before Michigan Tax Tribunal.
- Assisted in a \$20 million merger/consolidation of various insurance agencies.
- Assisted in sale of a charter transportation company.
- Handled the registration of \$20 million of securities.

SPEAKING ENGAGEMENTS

Estate and Succession Planning for Family-Owned Agri-Businesses, *Michigan Cattlemen's Association*, January 21, 2012

WEBINAR | Protecting Against the Unknown: How to Successfully Review IT Contracts to Increase Your Rights and Avoid Potential Liability, June 22, 2010

PRACTICE AREAS

Business & Corporate Law
Business Law
Employee Benefits
International Business & Trade
Information Technology Law
Business Contracts

EDUCATION

Michigan State University College of Law, J.D., 2009, *summa cum laude*
Michigan State University, B.A., 2006, high honors

BAR AND COURT ADMISSIONS

Michigan



PUBLICATIONS

Michigan's Tax Overhaul, *Foster Swift Employment, Labor & Benefits E-News*, August 3, 2011

New Exemption from the Health Care Form W-2 Reporting Requirement, *Foster Swift Business & Corporate Law Report*, Spring 2011

The New Michigan Corporate Income Tax, *Foster Swift Business & Corporate Law Report*, Spring 2011

New Law Allows Creative Public-Private Partnerships at Municipal Level – A Potential Option to Help Pay for Public Projects, *Foster Swift Municipal Law News*, March 2011

Avoid Liability Associated With Foreign Export Control Violations, *Foster Swift Business & Corporate Law Report*, Winter 2011

The Taxation of Cloud Computing, *Foster Swift Business & Corporate Law Report*, Winter 2011

Venture Investment Income Tax Credit, *Foster Swift Business & Corporate Law Report*, Winter 2011

Amendments to the Michigan Limited Liability Company Act, *Foster Swift Business & Corporate Law Report*, Winter 2011

Governor Proposes Michigan Tax Reform, *Foster Swift Business & Corporate Law Report*, Winter 2011

.CO Domain Names: the .COM Alternative?, *Foster Swift Business & Corporate Law Report*, August 2010

Hazardous Materials and Transfer Agreements, *Foster Swift Business & Corporate Law Report*, August 2010

Interest-Charge Domestic International Sales Corporations ("IC-DISC"): The Last Remaining U.S. Export Incentive, *Foster Swift Business & Corporate Law Report*, August 2010

The Tax Provisions of the New Health Care Reform Law May Affect Your Business, *Foster Swift Business & Corporate Law Report*, August 2010

MEMBERSHIPS & AFFILIATIONS

Legal Affiliations:

- State Bar of Michigan
- Ingham County Bar Association

Industry & Professional Associations:

- Ronald McDonald House of Mid-Michigan, Board of Directors