



## MICHAEL R. MILES

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Michael Miles serves on Sutherland's Executive Committee and is also a member of the firm's Tax Practice Group. He concentrates his practice on the taxation of insurance companies, cross-border transactions and corporate restructurings. He also advises on consolidated return issues, the general taxation of corporations and shareholders, and the taxation of regulated investment companies. Michael has substantial experience in advising clients on the tax consequences of proposed mergers and other reorganizations, reinsurance transactions, stock and asset acquisitions, and dispositions distributions, and redemptions.

Before joining the firm in 1983, Michael served as an attorney in the Office of the Chief Counsel of the Internal Revenue Service (IRS). He has more than 30 years of experience in handling federal tax controversies, first for the IRS and now for the firm's corporate and individual clients, as well as substantial experience in obtaining rulings for clients on corporate tax and other matters and in practicing before the IRS.

### PRACTICE FOCUS

Financial Services Taxation  
Corporate Taxation  
International Taxation  
Mergers and Acquisitions  
Mutual Funds and Investment  
Products  
Specialty Investment Companies  
Tax Litigation and Controversy

### EDUCATION

LL.M., *with honors*, Georgetown  
University Law Center, 1983

J.D., *with honors*, Ohio State  
University, 1978

Order of the Coif

B.S., *with honors*, Ohio University,  
1972

Member, Honors College

### BAR MEMBERSHIPS

District of Columbia

Ohio