



Michael W. Hardgrove

Partner

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Michael Hardgrove has provided international tax consulting, legal entity structuring and intangible property transaction services to numerous public and private companies with operations throughout the world.

Michael's practice focuses on optimizing the potential benefits of international structures and business operations, including assessing international tax exposures, recommending efficient strategies, and executing the legal steps required to meet the primary objectives of minimizing costs, lowering tax rates and improving cash flows.

His team of lawyers, economists and tax professionals consistently deliver on achieving international tax and structuring objectives. Whether driven by events such as equity transactions, business growth, new technology or product development.

This proactive and unique legal practice has often been recognized for its consistent capabilities in identifying opportunities, advocating defensible positions and advising on strategic approaches to manage international tax matters:

- **International Structuring:** developed efficient global legal entity structures that created efficiencies, limited financial exposures, positioned intangible property rights and designed intercompany arrangements
- **Global Alignment:** achieved M&A transaction value and synergies following deal closings by utilizing structural simplification, appropriate transfers of intangible property and streamlining of intercompany transactions
- **Regional Supply Chain:** created efficiencies with centralization of procurement, manufacturing oversight and distribution, resulting in increased controls, improved standardization and enhanced profitability.
- **Controversy services:** privileged and confidential advice, file memoranda, legal opinions, advanced tax agreement negotiations, tax audit defence, financial audit positions and tax appeals procedures

"[D]eep international tax knowledge" and "excellent communication skills," *The Legal 500 United States*

RELATED SERVICES

- Tax
- International Tax Counsel
- Transactional Tax Planning
- Tax Controversy and Disputes
- Global Alignment and Integration
- Transfer Pricing

RELATED SECTORS

- Retail
- Life Sciences
- Technology

CREDENTIALS

Admissions

- Massachusetts

Prior Experience

Before joining DLA Piper, Michael was with PricewaterhouseCoopers (PwC and Coopers&Lybrand) for more than 23 years, in Akron, San Jose, Brussels, San Francisco, Seattle and Boston. Over that span he served as PwC's US practice leader for global structure alignment, intangible property structuring and as national tax practice leader of the products and manufacturing industry sector.

Earlier in his career, Michael worked for more than 6 years as both a division controller and as an auditor.

Recognitions

Chambers USA has recognized Michael for his work "improving tax efficiency for multinational companies," and "[h]is knowledge of tax issues affecting hi-tech companies is extensive and his ability to integrate complex tax issues and operational constraints is excellent." Michael's Boston practice, "enjoys a robust reputation for its work in corporate restructuring, both domestically and internationally," including "excellent technical expertise in corporate re-organizations, with direct, hands-on experience."

The Legal 500 United States has recommended Michael in 2014 and 2015 for his "deep international tax knowledge" and "excellent communication skills."

DLA Piper's Boston-based tax practice was recognized as the International Tax Law Firm of the Year in Massachusetts by *Corporate INTL Magazine* in both 2014 and 2015.

Education

- J.D., Santa Clara University School of Law 1989
- B.S., Business Administration, University of Akron 1982

Memberships

- Certified Public Accountant
- Certified Management Accountant
- Ohio Society of Certified Public Accountants (CPA)
- California Bar Association
- Boston Bar Association

Additional Accreditation

In addition to his legal credentials, Michael is also a Certified Public Accountant (CPA) and a Certified Management Accountant (CMA).

TEACHING EXPERIENCE

Michael has taught international taxation courses as an adjunct faculty member in the law school and LLM programs at both the University of Washington and Golden Gate University. He is a frequent instructor on international taxation topics, such as intangible migration, U.S. income deferral, inversions and various strategic planning matters.

INSIGHTS

Michael is a frequent speaker on international taxation, migration, deferral and strategic planning matters. He has also written articles on international taxation, intangible property planning, global business issues, cross-border income taxation and planning for global expansion for the *Journal of Accountancy*, *International Tax Review*, *CCH*, the *California Bar Journal* and publications of the Canadian Tax Foundation. He is a contributor to PwC's *Mastering the Intellectual Property Life Cycle*, which discusses tax-efficient management of IP rights.

Publications

- Author, "Switzerland Introduces Corporate Tax Reform III: 6 Key Points," March 27, 2015

Events

Previous

International joint ventures: Introduction to structures and key features

2 AUG 2016

Webinar

Global alignment and integration: creating value through transformation and effective integration

19 APR 2016

Webinar

Switzerland, international structuring and tax planning 2016 and beyond

9 MAR 2016
Webinar

International franchise structures
15 SEP 2015
Webinar

EU State Aid Scrutiny: The Implications for US Multinational Corporations
4 JUN 2015
Webinar

Seizing opportunities and addressing tax challenges: what US multinationals operating in Russia need to know
8 APR 2015
Webinar

- Webinar Presenter "Switzerland, international structuring and tax planning," August 31, 2016
- Seminar Presenter "How the Subpart F Anti-Tax Deferral Rules Operate," Networking Seminars August 16, 2016
- Seminar Presenter "Current International Tax M&A Topics," Networking Seminars August 15, 2016
- Webinar Presenter "International joint ventures: Introduction to structures and key features," August 2, 2016
- Webinar Presenter "Global alignment and integration: creating value through transformation and effective integration," April 19, 2016
- Webinar Presenter "Switzerland, international structuring and tax planning 2016 and beyond," March 9, 2016
- Webinar Presenter "Corporate inversions –The Current Landscape," March 3, 2016
- Webinar Presenter, "Manufacturing Supply Chain Management: Best Practices in 2015 & Beyond," with The Knowledge Management Group, December 3, 2015
- Seminar Presenter, "Managing your intangible property footprint," Networking Seminars, September 28, 2015
- Seminar Presenter, "Licensing: tax and legal issues and alternatives," Networking Seminars, September 28, 2015
- Webinar Presenter, "International M&A strategy considerations: structuring to enhance enterprise value," September 23, 2015
- Webinar Presenter, "International franchise structures," September 15, 2015
- Webinar Moderator, "EU State Aid," with DLA partners Ortwin Carron and Bertold Bar-Bouyssiére, June 2015
- Webinar Moderator, "Opportunities and addressing tax challenges: what US multinationals operating in Russia need to know," with DLA partner Ruslan Vasutin, April 8, 2015
- Published Author, "Switzerland Introduces Corporate Tax Reform III: 6 Key Points," March 27, 2015

NEWS

DLA Piper advises healthcare technology leader Lincor Inc. on merger with Hills Health Solutions
22 Sep 2016

Global law firm DLA Piper has advised international healthcare technology leader Lincor Inc. on its proposed merger with Australian health service business Hills Health Solutions to form a new ASX listed company, Lincor Limited.
