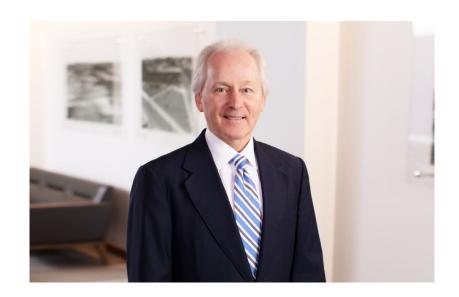
# Shumaker

# Michael S. McGowan



Mike is a lawyer and has a background as a certified public accountant. He has extensive experience in representing closely held businesses and their owners. Mike regularly represents clients in a variety of merger and acquisition, capital raising, and other business transactions. He has substantial experience in structuring business entities and real estate transactions, including tax-free exchanges, succession planning for closely held businesses, assisting clients in the financial analysis of business transactions, and federal and state administrative tax controversies.

Mike also has extensive experience in:

- Taxation
- Pass-through entities
- · General business matters

#### **BAR & COURT ADMISSIONS**

Ohio, 1982

### **HONORS**

- Best Lawyers in America, 1995 2024
- Best Lawyers "Toledo Tax Law Lawyer of the Year," 2019, 2021; "Toledo Corporate Law Lawyer of the Year," 2013

#### **SERVICE LINE**

Benefits
Corporate, Tax and
Transactions
Merger, Acquisitions, &
Divestitures
Real Estate and Development
Taxation

#### INDUSTRY SECTOR

Financial Institutions & Insurance
Health Care

- Toledo Business Journal, "Who's Who in Toledo Area Law"
- AV® Peer Review Rated by Martindale-Hubbell

Hospitality, Leisure, & Sports Manufacturing Real Estate, Construction, & Development

# **PRIMARY LOCATION**

Toledo, OH

## **EDUCATION**

J.D., *cum laude*, The University of Toledo, 1981

B.B.A., *magna cum laude*, The University of Toledo, 1978

