Alexander G. Domenicu

Shareholder

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Alexander (Alex) Domenicucci is a Shareholder of the Firm and Chair of the Tax Practice Group. For nearly 20 years, Alex has been advising entrepreneurs, wealthy individuals, and public and privately held companies on a wide range of tax planning, transactional, and business matters. Alex counsels clients in the areas of federal and state taxation, mergers and acquisitions (M&A), business formations, joint ventures, tax credit transactions, executive compensation, succession planning, real estate, and corporate and LLC governance.

Alex has extensive expertise in the area of tax law, including the taxation of C corporations, S corporations, partnerships, LLCs, real estate investment trusts (REITs), tax exempt organizations, and disregarded entities. He regularly advises clients on strategies and techniques for minimizing taxes and reducing potential tax exposure. With his vast knowledge of tax law, Alex brings a unique and valuable perspective to structuring, negotiating, and implementing transactions for his clients.

Alex is a former Chairperson of the Taxation Section of the State Bar of Michigan. He also served as Chairperson of the Tax Committee of the Oakland County Bar Association.

Prior to joining the Firm, Alex was a tax partner at a large Detroit-based business law firm and a member of the national M&A practice of a Big Four accounting firm. He also served as a judicial law clerk to the Honorable Richard F. Suhrheinrich of the U.S. Court of Appeals for the Sixth Circuit.

Alex is a graduate of Wayne State University Law School. While in law school, he served as Editor-in-Chief of The Wayne Law Review.

REPRESENTATIVE MATTERS

- Represented investor in negotiating joint venture for the development of multi-family and commercial real estate project

- Advised client regarding impact of section 409A on incentive arrangement for employees
- Counseled seller on transaction structure for sale of company to private equity firm
- Represented financial institution in structuring and negotiating the purchase of federal historic tax credits from developer of historic building
- Advised investor on alternatives to challenging allocation of partnership items incorrectly reported on Schedule K-1
- Modeled tax and net cash flow differences of stock sale versus asset sale of client's vinyl siding business
- Structured and implemented LLC equity compensation arrangement for key employee of client
- Advised client on federal income tax consequences of cross-border transaction involving the sale of multiple Canadian companies
- Conducted tax diligence and identified potential tax exposure for client in connection with acquisition of target company
- Represented condominium developer in partnership recapitalization involving buyout of investor group, admission of hedge fund as new equity partner, and refinancing of project debt
- Counseled client in structuring the acquisition of an equity interest in low-income housing partnership to receive allocations of losses funded by federal grant money
- Represented developer in structuring and negotiating the sale of low-income housing tax credits to investors in low-income housing project
- Counseled restaurant franchisee in reorganizing ownership and entity structure of various operating companies to achieve tax, business, and other efficiencies
- Represented client in partnership workout involving restructuring of distressed debt and buyout of partner's equity position
- Advised foreign investor of U.S. federal income tax implications of recapitalizing partnership holding U.S. real estate

PUBLICATIONS

- "New Tax Audit Regime Significantly Impacts Operating Agreements and M&A Transactions Involving Partnerships," Laches, April 2016
- Interviewed for and quoted in Crain's Detroit Business article "Carried Interest: Proposed Tax Law Could Weigh Down Outlook for Deals," October 25, 2015
- "Exercise Caution When Purchasing, Replacing or Transferring Life Insurance Contracts in the Context of Buy-Sell Arrangements," Client Tax Alert
- "Strategies to Mitigate Taxes on the Sale of a Business," Client Tax Alert
- "Choice of Entity for Closely Held Businesses: LLC vs S Corporation," Client Tax Alert
- "Opportunities Abound: Using the Partnership Debt Allocation Rules to Your Advantage," Michigan Tax Lawyer, Fall 2014
- "Michigan Supreme Court Adopts New Use Tax Rule," Client Tax Alert
- "Proposed Regulations on Series LLCs Fall Short," Michigan Tax Lawyer, Winter 2011
- "Top Ten Tax Issues in Structuring Low-Income Housing Credit Transactions," Michigan Tax Lawyer, Winter 2010
- "Will the Real Estate Industry Have to Carry the Burden of Any Change in the Federal Income Taxation of 'Carried Interests'?," Michigan Real Property Review, Summer 2008
- "IRS Treats Obligation to Deliver Securities (and/or Cash) Under Variable Prepaid Forward Contract as Partnership Liability – but Proceed With Caution!," Michigan Tax Lawyer, Fall 2003, Co-author

SPEAKING ENGAGEMENTS

- "Entity Selections, After Tax Reform & Basic Reorganizations," State Bar of Michigan Taxation Section, Fundamentals of Taxation Program, October 25, 2018, Co-presenter
- "Recent Federal Tax Changes and Planning for the Future," ICLE Tax Law Series, February 22, 2018
- "Introduction to Entity Classification," State Bar of Michigan Taxation Section, Fundamentals of Taxation Program, October 12, 2017, Moderator
- "Handle the New Partnership Tax Audit Procedures," ICLE Tax Law Series, February 2, 2017

- "Let's Get Down...To the Brass Tacks of Corporate Tax," Oakland County Bar Association Seminar, September 29, 2016
- "New Proposed Debt/Equity Regulations Under Section 385 of the Internal Revenue Code," Oakland County Bar Association Tax Committee Meeting, May 17, 2016
- “LLC Equity Incentive Compensation,” Client Seminar, September 24, 2015
- “Incentive Compensation Arrangements: Attract, Motivate and Retain Key Employees,” Client Seminar, June 4, 2015
- “Partnership Tax: Partner Buyouts,” Client Seminar, February 11, 2015
- “Federal Income Tax Issues Arising During the Life of a Partnership (or LLC),” Client Seminar, November 16, 2014
- “Judicial Doctrines Every Tax Lawyer Should Know,” State Bar of Michigan Taxation Section, Federal Income Tax Committee Meeting, March 24, 2011, Co-presenter
- “Partnership Mergers and Divisions & Carried Interest Legislation Update,” ICLE Tax Law Series, October 5, 2010
- “Recent Legislative and Administrative Developments Affecting Business Entities and Their Owners,” State Bar of Michigan Taxation Section, Federal Income Tax Committee Meeting, October 1, 2010
- “Minimizing Taxes in Workout, Restructuring and Debt Modification Transactions,” State Bar of Michigan Taxation Section, 23rd Annual Tax Conference, May 20, 2010, Co-presenter
- “Top Ten Issues in Structuring Low-Income Housing Credit Transactions,” Michigan Conference on Affordable Housing, April 26, 2010

PRACTICE AREAS

- Corporate and Business Services
- Family Office and Wealth Services
- Real Estate
- Securities
- Tax, Probate and Estate Planning

EDUCATION

UNDERGRADUATE

- University of Michigan - B.B.A. 1994
  - *with high distinction*

LAW SCHOOL

- Wayne State University Law School - J.D. 1998
  - *cum laude, Order of the Coif*

ADMISSIONS

BAR ADMISSIONS

- State Bar of Michigan

MEMBERSHIPS/ ASSOCIATIONS

LEGAL

- State Bar of Michigan, Taxation Section
  - Chairperson (2016-2017)
  - Vice Chairperson (2015-2016)
  - Treasurer (2014-2015)
  - Secretary (2013-2014)
  - Council Member (2011-2018)
  - Chairperson, 26th Annual Tax Conference (2012-2013)

  - Chairperson, Federal Income Tax Committee (2009-2011)
- State Bar of Michigan, Business Law Section
  - Member (2015-present)
- Oakland County Bar Association, Taxation Committee
  - Chairperson (2015-2016)
  - Vice Chairperson (2014-2015)