

Mark W. Rheume

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Mark W. Rheume concentrates his practice in the areas of real estate, property tax, corporate and business transactions, taxation, contracts, business planning, mergers and acquisitions, deferred compensation, estate planning, and family business transitions.

In addition to his prior affiliation as a Director and Principal with two substantial business and tax law firms for many years, his previous tax experience includes seven years in the tax departments of two Fortune 500 companies and two years with an international independent public accounting firm, as a Senior Tax Analyst. Mr. Rheume has considerable experience over the years in handling contested matters in both large and small case federal audits and is often involved with the Internal Revenue Service and the State of Michigan audit and appeals process on behalf of clients. Mr. Rheume represents numerous business clients in matters such as contract issues, real estate tax appeals, corporate and business organizations, shareholder issues, employment contracts, tax planning, as well as consulting on litigation matters. Mr. Rheume has previously acted as lender's counsel, drafting all commercial instruments including loan agreements, promissory notes, lines of credit, guaranty agreements, security agreements, and UCC compliance.

Mr. Rheume has significant experience in succession planning within the context of closely-held businesses. Mr. Rheume plans and develops various start-up companies, including the choice of entity, letters of intent, negotiation and preparation

of organizational documents for corporations and limited liability companies, executive compensation, severance agreements, drafting and negotiating shareholder buy-sell/cross-purchase agreements, and LLC operating agreements.

Mr. Rheume received his Bachelor of Arts degree in accounting, *with honor*, from Michigan State University in 1977 and received his law degree, *cum laude*, from the Detroit College of Law in 1983. Mr. Rheume was admitted to the State Bar of Michigan in 1983. Mr. Rheume has also been admitted to the United States Tax Court, is a member of the American Bar Association and the Michigan Bar Association, and is also admitted to practice in the Federal District Courts in the State of Michigan. He has lectured at MACPA, tax and estate planning seminars as well as participating as a featured speaker for various brokerage houses.