

DAVID J. MITTELSTADT

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PROFESSIONAL EXPERIENCE

The Mittelstadt Law Firm LLC

Rossville, GA and Chattanooga, TN. June 2019 – present

Resumption of my own firm; see below.

Chambliss, Bahner & Stophel, P.C.

Chattanooga, TN. Of Counsel, June 2015 – June 2019.

Providing U.S. federal income tax advice in a variety of business contexts, both domestic and international. Including mergers, acquisitions, dispositions; advice regarding US business formations by nonresident alien individuals and individuals with overseas tax presence; corporations, partnerships, LLCs, sole proprietorships.

The Mittelstadt Law Firm LLC

Rossville, GA. Owner, September 2010 – June 2015.

Sole attorney in federal income tax practice as my own firm. My practice was physically located in Northern Georgia, but my client work came from various parts of the country as well as overseas. Domestic and international tax issues, including such matters as: advising a Texas based investment group on the acquisition of an Italian operating company through an Irish holding company; provision of tax advice in relation to the disposition of a Luxembourg based corporation with a US subsidiary; advising in respect of the restructuring of a US-owned European group operating a successful internet business; as well as a broad variety of US-focused business tax work, including partnership and corporate tax matters, advising a significant religious nonprofit organization on tax issues in relation to valuable broadcast rights; and non-qualified executive compensation matters.

Fish & Richardson, P.C.

Tax Counsel, Corporate Group

New York, NY, February 2003 – August 2006; Atlanta, GA, August 2006 – August 2010. Acted as the sole tax attorney for this 400+ lawyer intellectual property firm. Duties required familiarity with all areas of federal income tax law and an ability to work independently on varied transactions of all sizes. Advice included:

- Significant advice on merger & acquisition issues, both in a domestic and international context.
- Advice on various other corporate restructuring issues.
- Venture capital and venture fund transactions, including partnership and LLC issues.
- Subchapter S issues.
- Issues relating to inventors of intellectual property assets.
- Issues in relation to charitable foundations for the exploitation of intellectual property assets. • Issues in relation to non-qualified deferred compensation, including the application of Code section 409A.

- Pro bono matters, including tax representation of an organization formed to help indigent persons find access to health-care resources.

Shearman & Sterling LLC

Tax Counsel, Tax Group. New York, NY. September, 2001 – January 2003.

Concentration in domestic and international merger & acquisition advice in a predominately multinational context, including various significant cross-border transactions. Also helped clients to evaluate tax issues in relation to complex cross-border financial products.

The Thomson Corporation; Thomson U.S. Holdings Inc.

Vice President-Tax Counsel. Stamford, CT. April, 1993 to May, 2001.

Reporting directly to the head of the world-wide tax department for this Canadian-controlled group as the department's most senior in-house U.S. Tax counsel, duties included:

- Development of international financing structures, including debt arrangements, for the TTC U.S. Group, including arrangements with affiliated companies in low-rate tax jurisdictions.
- Evaluating new structural financial products and other large-scale tax planning structures;
- Planning for, and advising on, acquisitions and divestitures in the United States (including the acquisition of prominent legal publisher, West Publishing Group).
- Working with U.S. and non-U.S. external advisors on the international and U.S. domestic aspects of structural planning.
- Strategic and technical advice in tax controversy matters, in particular in respect of major U.S. Audit items before the IRS.

This role involved significant work with and familiarity with the U.S. tax rules relating to in-bound investment.

Other

Jones, Day, Reavis & Pogue, Washington, DC and London, England; tax associate, April, 1991 April, 1993.

Fulbright & Jaworski, Houston, TX, London, England, and Washington, DC; participating associate, October,

1988 - March, 1991; Hale and Dorr, Boston, MA; tax associate, March, 1986 - August, 1988. Bingham, Dana & Gould, Boston, MA; tax associate, September, 1983 - March, 1986.

BAR ADMISSIONS AND MEMBERSHIPS

Admitted in Massachusetts, 1983; New York, 2004; Georgia, 2007; Tennessee, 2017. Admitted to the Bar of England and Wales (non-practicing status); Member, Honourable Society of Lincoln's Inn, London, England (one of the four Inns of Court).

PROFESSIONAL ACTIVITIES

Vice-Chair of Tax Section, Tennessee bar Association, 2017. Chair, 2017-2018. Executive Committee, 2019.

RECENT PUBLICATIONS

New Tax Act Brings Major Changes to U.S. International Tax System, Tennessee Bar Journal, August, 2018.

What Will Happen With Tenn. Rule 129 In Light Of Wayfair? Law360.com, July, 2018.

EDUCATION

University of Chicago Law School, Chicago, IL. J.D. cum laude, 1983; Order of the Coif. J.D. Program completed within two years; one year's credit given for English law degree (below). University of Cambridge, Cambridge, England. First Class honors in law. BA awarded 1981; MA (based on BA performance) granted 1984.
