



## Nicholas M. Oertel

Shareholder

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Nicholas (Nick) Oertel is a partner in the Lansing office of Foster Swift. He concentrates his practice in providing outside general counsel service to a wide variety of businesses, including family-owned businesses, start-up companies, and health systems. He has more than 10 years of experience and a unique ability to find simple solutions to complex issues. Nick is the current co-leader of the firm's Business & Tax practice group.

As an outside general counsel, Nick assists clients in negotiating, drafting and enforcing all types of contracts. He has significant experience involving mergers and acquisitions - in both the non-profit and for-profit arenas. His merger and acquisition counsel includes all deal phases from the initial planning (including tax planning) to post-closing indemnification claims and defense. In the non-profit arena, Nick has counseled health systems in acquisition/affiliation matters and associated governance issues. Nick also advises on federal and state tax issues, including federal income tax exemptions and Michigan non-property taxes (sales and use).

Nick also regularly counsels family-owned businesses, entrepreneurs and start-up businesses on a wide range of matters. He is an expert on entity selection issues and drafting effective shareholder agreements, including planning for multi-generational family businesses. Nick has counseled many businesses in fundraising - from convertible promissory notes, SAFEs and Series A rounds - and the Federal and blue sky securities laws applicable to those financings.

Nick is active in various civic groups and is the President of the Ronald McDonald House of Mid-Michigan and is a recipient of Ingham County Bar Association's 2016 Top 5 Under 35 award.

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### **PRACTICE AREAS**

Business & Tax  
Business Law  
International Business & Trade  
Technology Law  
Deal Team - Mergers & Acquisitions  
Federal Taxation  
Health Care  
International Taxation  
Michigan Tax  
Small Business  
Startup Entrepreneurial Emerging Development (S.E.E.D)  
Tax Law  
Telecommunications

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### **EDUCATION**

Michigan State University College of Law, J.D., 2009, *summa cum laude*  
Michigan State University, B.A., 2006, high honors

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### **BAR AND COURT ADMISSIONS**

Michigan

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### **HONORS & RECOGNITIONS**

Ingham County Bar Association's 2016 Top 5 Under 35  
NALS of Lansing 2014 Boss of the Year



## REPRESENTATIVE MATTERS

- Represented technology company in \$100+ million sale to private equity fund;
- Represented health system in negating and implement successful joint venture;
- Represented Michigan-based private equity fund in acquiring heating and cooling business;
- Crafted succession plan and associated documentation to transition successful multi-generation family business;
- Successfully represented business owner in office liability sales tax dispute – all liability cancelled
- Assisted numerous early stage companies, negotiate, structure and close private placement offerings totaling more than \$25 million
- Successfully obtained summary disposition in use tax dispute – use tax assessment reduced to \$0

## SPEAKING ENGAGEMENTS

**Learn Key Considerations for Selling a Business**, *Foster Swift 2nd Wednesday Morning Break*, April 13, 2022

**MSU Entrepreneurship Association: Legal Edition**, *Michigan State University*, November 18, 2015

**Lansing Crowdfunding Workshop**, *Michigan Community Resource*, September 23, 2015

**Understanding Your Options for Raising Capital in Michigan**, *Department of Licensing and Regulatory Affairs and Corporations, Securities & Commercial Licensing Bureau*, August 11, 2015

**Webinar: Top 5 Legal Issues To Address in Every Software Transaction**, October 16, 2013

**Estate and Succession Planning for Family-Owned Agri-Businesses**, *Michigan Cattlemen's Association*, January 21, 2012

**WEBINAR | Protecting Against the Unknown: How to Successfully Review IT Contracts to Increase Your Rights and Avoid Potential Liability**, June 22, 2010

## PUBLICATIONS

**Will Recent Alabama Ruling Stay Implementation of the Corporate Transparency Act?**, *Foster Swift Business & Tax Law News*, March 5, 2024

**Using Low-Cost DIY Legal Services: Risks Far Outweigh Benefits**, *Foster Swift Business & Tax Law News*, January 24, 2023

**Michigan Intrastate Crowdfunding and More**, *Foster Swift Business & Corporate Law Report*, May 30, 2014

**Court of Appeals Clarifies Agricultural Exemption To The Use Tax**, *Foster Swift Agricultural Law Update*, August 2012

**Can you Reduce your Employment Taxes?**, *Foster Swift Business & Corporate Law Report*, June 2012

**Noncompetition Agreements Are Enforceable If...**, *Foster Swift Business & Corporate Law Report*, June 2012



**Michigan's Tax Overhaul**, *Foster Swift Employment, Labor & Benefits E-News*, August 3, 2011

**New Exemption from the Health Care Form W-2 Reporting Requirement**, *Foster Swift Business & Corporate Law Report*, Spring 2011

**The New Michigan Corporate Income Tax**, *Foster Swift Business & Corporate Law Report*, Spring 2011

**The Taxation of Cloud Computing**, *Foster Swift Business & Corporate Law Report*, Winter 2011

**Amendments to the Michigan Limited Liability Company Act**, *Foster Swift Business & Corporate Law Report*, Winter 2011

**Governor Proposes Michigan Tax Reform**, *Foster Swift Business & Corporate Law Report*, Winter 2011

**Hazardous Materials and Transfer Agreements**, *Foster Swift Business & Corporate Law Report*, August 2010

**Interest-Charge Domestic International Sales Corporations (IC-DISC): The Last Remaining U.S. Export Incentive**, *Foster Swift Business & Corporate Law Report*, August 2010

## **MEMBERSHIPS & AFFILIATIONS**

### **Legal Affiliations:**

- State Bar of Michigan
- Ingham County Bar Association
- Lansing Regional Chamber
  - Political Action Committee

### **Industry & Professional Associations:**

- Ronald McDonald House of Mid-Michigan, Board of Directors

## **RECENT BLOG POSTS**

### **BizTech Law Blog**

Key Considerations on How to Sell Your Business

A Brief Legal Guide to Buying a Distressed Business

Do I Need a Private Placement Memorandum to Raise Investment Capital?

Common Legal Mistakes of Start-Ups

Title III Crowdfunding: What is a Funding Portal?

SEC Finalizes Long-Awaited Title III Crowdfunding Rules

Crowdfunding 101

### **Tax Law Blog**

Michigan Sales and Use Tax Audits: What You Need to Know

Michigan Other Deductions Manual – A Helpful Resource for Sales and Use Tax Exemptions

Online Retailers Beware: Michigan "Click-Through" and Affiliate Nexus