

TROY

840 West Long Lake Rd.
Suite 150
Troy, Michigan 48098
T: +1.248.267.3299
O: +1.248.879.2000
F: +1.248.879.2001

glenn@millercanfield.com

Services

Corporate and Transactions

Corporate, Securities and
Commercial Transactions

Tax: Federal

Employment and Labor

Governmental and Public
Entities

Financial Services

Real Estate

Economic Development
Incentives

Commercial Real Estate Finance

Corporate Real Estate

Trusts and Estates

Industries

Financial Institutions

Education

University of Michigan Law School,
J.D., 1978

University of Michigan, B.A., 1975

Bar Admissions

New York

Michigan

Court Admissions

U.S. Tax Court

U.S. District Court

- Eastern District of Michigan



Gary R. Glenn

Of Counsel

With more than 30 years of experience in a wide variety of transactions, Gary brings a unique combination of pragmatism, insight and knowledge to bear on each client's particular needs.

Developing strategies to meet the goals of both the parties to the transaction, as nearly as possible, is a particular focus of his approach to the practice of tax law. He represents publicly traded companies, family enterprises, developers, investors, manufacturers, distributors, inventors, colleges, foreign governments and individuals.

Gary's experience is broader than just income tax planning. It also includes estate and gift tax planning, employment taxes, withholding tax considerations, excise taxes, sale and use taxes and other forms of business taxes.

He also has more than 25 years of experience in immigration work. He has experience in matters that include a variety of visas (H, L, E, TN, B), adjustment of status, advance parole, labor condition applications, labor certification (PERM) and a variety of other matters. Gary also handles waiver applications, loss of conditional permanent resident status and asylum claims.

Representative Matters

The breadth of Gary's experience enables him to counsel his diverse clients on a wide variety of issues, as evidenced by these recent transactions:

His analysis and opinion on the tax status of financial products sold in a public offering was critical to the success of the transaction.

Gary R. Glenn

He developed and coordinated the tax planning for a stock and asset acquisition by a foreign client of companies in 13 countries.

He challenged the IRS conclusion that income earned by a company owned by a client constitutes foreign base company income.

He defended a tax-exempt entity against an IRS proposal to revoke the company's tax-exempt status and to impose penalties upon the officers for the receipt of excess benefits.

Gary's extremely varied transactions include partnership mergers; tax issues arising from asset and stock sales; the evaluation of workers' status for employment tax purposes and the potential tax ramifications of that issue; tax issues arising from a variety of fringe benefits offered as part of an employment package to a recruited executive; the tax ramifications arising from the settlement of various forms of litigated disputes; like-kind exchanges and various forms of corporate combinations, reorganizations and dispositions.

REIT Spin-out and Initial Public Offering

Represented Second City Capital Partners II, LP, on the spin-out and "roll up" of more than 20 companies holding 16 office properties consisting of 1.85 million sq. ft. of rentable space in five states, and the initial public offering of City Office REIT, Inc.'s common stock.

Software Company Majority Investment

Represented WorkForce Software, LLC on the nine-figure majority investment by New York-based Insight Venture Partners.

Honors

Best Lawyers in America, Tax Law, 2013-present

DBusiness Magazine, Top Lawyers:

Nonprofit/Charities Law

Tax Law

Family Law

Trusts and Estates

Labor and Employment Law

Michigan Super Lawyers, Tax, 2010-2014

Leading Lawyers, Employee Benefits Law, Tax Law: Business, 2014-present

Professional Activities

State Bar of Michigan, Taxation Section, Council Member; Probate & Estate Planning

Gary R. Glenn

American Immigration Lawyers Association

National Association of Bond Lawyers

Civic, Cultural & Social Activities

Country Club of Detroit

Speeches

"Public Finance Hot Topics/Qualified Opportunity Zone Funds," Miller Canfield Before the Bell Breakfast Forum, Birmingham, Michigan, September 13, 2018

"Succession Planning - The Next Generation," Miller Canfield Before the Bell Breakfast Forum, Birmingham, Michigan, August 18, 2016

"Hiring Foreign Nationals: What You Need To Know," Miller Canfield, Southfield, Michigan, May 12, 2009

"Tax-Exempt Organizations in Michigan," Lorman Seminar, February 15, 2007

Publications

"Treasury's proposed guidelines would clarify foreign tax credits," Midwest In-House, November 2006

Articles

IRS Updates Guidance on Deductibility of Expenses Paid With PPP Loan Proceeds

Attorney Work-Product Protection for Taxpayer Information Used to Prepare an Expert Witness Report

Treasury Answers Payroll Tax Deferral Questions But Leaves More Unanswered

Pres. Trump's Tax Deferral Plan Raises Questions for Employers

Sixth Circuit Rules on Research Tax Credit

COVID-19: Paycheck Protection Program Loan Guidance for Partnerships and Independent Contractors

IRS Extends Filing Deadlines For Tax Exempt Organizations

IRS Expands COVID-19 Relief, Postpones Time for Performance of Certain Taxpayer-Favorable Acts

COVID-19: Michigan Further Extends Sales, Use and Withholding Deadlines

IRS Extends Deadlines for Like-Kind Exchanges, Qualified Opportunity Zone Investments

Michigan State and City Income Tax Deadlines Extended to July 2020

Gary R. Glenn

CARES Act: Nonprofit Organizations

CARES Act: Tax-Related Provisions

COVID-19: Federal Tax Deadline Extended to July 15

Tax Day Moved to July 15

Responding to Supreme Court Decision, New Michigan Sales Tax Collection Requirements to Take Effect October 1st

Physical Presence of the Seller is No Longer Required for a State to Impose Sales Tax

USCIS Outlines Tougher Requirements for Third-Party Placement for H-1B Workers

Trustee Services

IRS Safe-Harbor to Calculate Federal Income Tax Credits for Research Expenses

Big Incentives Available for Opportunity Zone Investments

Time to Plan for Fiscal Year 2019 H-1B Cap Season

Nondisclosure Provisions in Settlement Agreements Affected by Tax Cuts and Jobs Act

The Supreme Court Allows Pres. Trump's Immigration Proclamation to Take Effect

Congressional Confusion About the Federal Income Tax Credit for Research Expenditures

The Latest on President Trump's Executive Order

USCIS Reinstates Premium Processing Service for All H-1B Petitions

Pres. Trump Issues New Immigration Proclamation Expanding Covered Countries

Premium Processing Service Resumes for FY 2018 Cap-Subject Cases

USCIS to Require In-Person Interviews for Employment-Based Green Card Process

Premium Processing Service Resumes for Cap-Exempt Petitions

Immigration Updates: July 18, 2017

Immigration Updates: June 26, 2017

President Trump Issues Executive Order on Employment-Based Visa Reform and Compliance Enforcement

U.S. Citizenship and Immigration Services Completes Lottery Selection Process

U.S. Citizenship and Immigration Services Announces H-1B Cap Filled

UPDATE: Federal Judge in Hawaii Temporarily Freezes New Executive Order on Immigration

USCIS to Suspend Premium Processing Service Beginning April 3

Gary R. Glenn

President Trump Issues Updated Immigration Order

Update: Ninth Circuit Rules Against Bid to Reinstate Entry Ban

Update: Temporary Immigration Ban Does Not Include Lawful Permanent Residents

What Employers Need To Know About Trump's Immigration Order

Reminder: U.S. Citizenship and Immigration Services' New Digital Form I-9 Has Taken Effect

Worries about NAFTA Take Back Seat to Potential "Border Adjustment Tax"

Time to Plan for Fiscal Year 2018 H-1B Cap Season

U.S. Citizenship and Immigration Services Issues New Digital Form I-9