

## Michael L. Sheehan

Partner

Mike is Chair of the Business Law Group and the firm's lead attorney in tax matters and brings a broad spectrum of practical business and tax advice to his clients.

He advises clients on federal income, gift and estate tax matters as well as Maine and New Hampshire income, sales and property tax issues. He represents clients before the Internal Revenue Service, Maine Revenue Services, local assessment boards, the Maine State Board of Property Tax Review as well as the New Hampshire Department of Revenue Administration. He also handles appeals from these bodies to the courts.

On the commercial side, he negotiates, documents and consummates business acquisitions and dispositions, complicated loan and equity arrangements, real estate sales and leases, major equipment purchases and leases and contracts covering a variety of subjects. Michael also maintains an active affordable housing practice and has represented developers and investors on transactions in Maine, New Hampshire, Delaware, Georgia, Colorado, New York, New Jersey and Missouri.

While in law school, he served as law clerk to the Honorable Thomas J. Lydon, U.S. Court of Federal Claims, Washington, D.C. He joined Preti Flaherty in 1986.

Mike is co-author of the Maine chapter of the American Bar Association's Sales and Use Tax Desk Book, first published in 1988, and continues to update its annual editions. He is listed in Woodward/White's *The Best Lawyers in America* and Chambers USA *"America's Leading Business Lawyers for Business."* He is a speaker on sales tax, business tax planning and probate and estate planning.



Tel 207.791.3000  
msheehan@preti.com

### Practice Areas

- Affordable Housing
- Business Law
- Emerging Businesses
- Hospitality
- Mergers & Acquisitions
- Real Estate
- Securities
- Taxation
- Trusts & Estates

### Education

- University of Maine School of Law (J.D., cum laude, 1985)
- New Jersey Institute of Technology (B.S., magna cum laude, 1981)

## Admissions

- Maine
- U.S. Court of Appeals, Federal Circuit
- Massachusetts
- U.S. Tax Court

## Professional Affiliations

- Maine State Bar Association
- American Bar Association
  - Taxation and Real Property Section
  - Probate and Trust Law Section

## Honors & Awards

- Listed in Woodward/White's *The Best Lawyers in America*
- *Chambers USA: America's Leading Business Lawyers for Business*

## Civic Involvement

- President, Habitat for Humanity of Greater Portland
- Chair, Catherine McAuley High School Board of Trustees