



## Taylor A. Gast

Shareholder

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Taylor Gast helps businesses and organizations of all sizes and at all stages of development grow and solve problems. He provides practical and thoughtful advice on issues including technology law, data privacy and cybersecurity, startups, mergers and acquisitions, compliance, taxation, and contracting. His breadth of legal expertise complements his focus on providing practical guidance to help businesses grow and address challenges. He is based in Lansing and counsels clients in Detroit, Grand Rapids, and throughout Michigan.

- **Outside General Counsel and Compliance:** Serves as trusted outside general counsel to a variety of businesses, including technology companies, major financial institutions such as banks and credit unions. He works hard to build a deep understanding of each client's business and goals to provide tailored advice. He provides thoughtful support regarding regulatory compliance, taxation, contracting, corporate governance, finance, and other areas.
  - Has significant experience with mergers and acquisitions, compliance and licensing issues, and other strategic initiatives. Experienced with state and federal income tax audits and disputes related to business taxes, state sales and use tax, and other tax issues. He also advises clients on employee benefits issues, ERISA, and executive compensation, including non-qualified deferred compensation plans.

### PRACTICE AREAS

Business & Tax  
Business Contracts  
Business Law  
Credit Union Representation  
Cybersecurity and Data Privacy  
Deal Team - Mergers & Acquisitions  
Employee Benefits  
Entity Selection, Organization & Planning  
Financial Institution Law  
Financial Institution Regulation & Compliance  
General Counsel  
Michigan Tax  
Non-Profit Corporate Law  
Procurement Services  
Real Estate Law  
Securities Law  
Small Business  
Startup Entrepreneurial Emerging Development (S.E.E.D)  
State and Federal Audits and Tax Disputes  
Tax Exempt Organizations  
Tax Law  
Technology Law

### EDUCATION

University of Illinois College of Law,  
J.D., 2015, *magna cum laude*

- **Information Technology Law:** Has significant experience with issues that arise at the intersection of business, technology, and the law. He assists businesses, municipalities and organizations of all sizes in preparing for, and responding to data privacy and cybersecurity incidents, including data breaches. He has assisted organizations in consistently communicating with customers, employees, investigators, state attorneys general, and agencies like the Federal Trade Commission (FTC) after a data privacy incident occurs. Experience designing, installing, and maintaining proactive cybersecurity and privacy programs for a variety of organizations. Additionally, he is proficient with the many sector-specific regulations affecting data privacy including the Gramm-Leach-Bliley Act, HIPAA, the Children’s Online Privacy Protection Act (COPPA), and the multitude of state legislation passed in recent years, as well as foreign rules like the European Union’s General Data Protection Regulation (GDPR).
  - Frequently assists with business to business (B2B) and business to consumer (B2C) contracting and procurement within and outside of technology-heavy industries, and he advises clients regarding intellectual property issues, the Uniform Commercial Code (UCC), licensing agreements, and joint development agreements.
- **Mergers and Acquisitions:** Taylor works with clients to purchase and sell businesses and is a key part of Foster Swift’s deal team. He counsels clients on transaction structuring, tax implications, negotiating letters of intent, due diligence, purchase and sale documents, and both pre- and post-closing issues.
- **Startups, Entrepreneurs, and Emerging Growth Companies:** Frequently works with entrepreneurs to identify complex issues and break them down into clear business decisions and action items. He has significant experience forming LLCs, corporations, and other business entities, and working through the issues that startups and emerging growth companies encounter, including entity selection, raising capital, protecting assets, and exiting through a sale of the business, going public, or a succession plan.

University of Michigan, B.A. Political Science, 2010

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**BAR AND COURT ADMISSIONS**

Michigan

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**HONORS & RECOGNITIONS**

"Top 5 Under 35" Award, Ingham County Bar Association, 2020

*Michigan Super Lawyers* "Rising Star," Business/Corporate, 2021-2023

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## REPRESENTATIVE MATTERS

- Helped a large, multinational software company respond to a data security incident involving all of its users by determining whether the incident constituted a “breach” under relevant laws and regulations, resolving complex conflict of law issues, assessing who should be notified, navigating regulatory investigations, and mitigating the potential costs of litigation.
- Advised countless entrepreneurs on forming their businesses, growing them through outside investment, and sustaining them as they added employees and negotiated contracts, handling other legal issues as they arose.
- Assisted an innovative technology manufacturing client in partnering with a globally-recognized brand by licensing its proprietary technology to create a new jointly-developed product.
- Helped financial institutions pursue growth strategies by seeking regulatory approval to open new branches, and in all aspects of acquiring several new branch locations.
- Advised Michigan-based clients with sales activity throughout the United States on compliance with sales, income, and other federal, state, and local taxes, and worked to negotiate settlement of past liabilities, mitigating significant potential audit costs.
- Worked with a client to understand the options for withdrawing from public pension system, execute withdrawal from public pension system, and create a more solid foundation to grow its business in the future.
- Helped a growing business client choose between several non-qualified deferred compensation plans, discussed the plans’ tax implications, and worked with the client to begin plan administration, allowing them to better incentivize and retain key employees.

## SPEAKING ENGAGEMENTS

**What AI Legal Issues Can Impact Your Business?**, *Second Wednesday Sessions*, March 13, 2024

**Ask Me Anything: AI Legal Insights**, *Startup Grind*, May 17, 2023

**The Future of Business & A.I.**, *Lansing Regional Chamber Policy & Regulatory Education Series*, April 4, 2023

**An Overview of GDPR Training**, *Michigan Economic Development Corporation (MEDC) Fall 2022 Virtual ExporTech™ Program*, December 8, 2022

**Data Privacy: Shifting Focus From Preventing to Preparing**, *Foster Swift 2nd Wednesday Morning Break*, October 13, 2021

**COVID Stimulus Options for Businesses**, *Foster Swift*, February 10, 2021

**Round 2: Recent Changes to the Payroll Protection Program**, *Foster Swift*, January 26, 2021

**Minimizing Cybersecurity Risks for Remote Working**, *Foster Swift*, December 10, 2020

**The PPP Loan Forgiveness Form is Out: Next Steps to Ensure Forgiveness for your PPP Loan**, *Foster Swift*, May 21, 2020



**Webinar: Planning to Ensure Full Forgiveness for Your PPP Loan**, *Foster Swift Collins & Smith, PC*, May 7, 2020

**Your Legal Guide Through COVID-19 Information**, *Michigan Business Network*, April 1, 2020

**Nonprofit Formation and Operation**, *Arts Council of Greater Lansing, smARTS Workshop*, November 4, 2019

**Preparing for Havoc: Data Breaches**, *MICPA: CPE Mega Conference*, October 22, 2019

**Data Privacy and Breach Response**, *Michigan Municipal League 2019 Convention*, September 27, 2019

**Troubleshooting Sales Tax Nexus Post-Wayfair**, *Michigan Association of Certified Public Accountants (MICPA)*, June 6, 2019

**Developments in Data Privacy Laws**, *Capital Area IT Council*, 2018

**Cyber-Security: It's Not If, It's When**, October 4, 2017

**Cyber-Security: It's Not If, It's When**, May 3, 2017

## **PUBLICATIONS**

**Executive Order: Revised Requirement for Businesses and Other Organizations**, *Foster Swift Legal Update E-blast*, July 19, 2020

**Whitmer Enacts Mandatory Mask Executive Order**, *Foster Swift Legal Update E-blast*, July 10, 2020

**New PPP Legislation Provides Flexibility to Borrowers**, *Foster Swift Legal Update E-blast*, June 5, 2020

**Updates to PPP Forgiveness Regulations Released**, *Foster Swift Legal Update E-blast*, May 26, 2020

**An Update to PPP Certification**, *Foster Swift Legal Update E-blast*, May 13, 2020

**Deadline Extension of PPP Loan Certification**, *Foster Swift Legal Update E-blast*, May 6, 2020

**PPP Loan Certification – May 7 Deadline**, *Foster Swift Legal Update E-blast*, May 5, 2020

**A Guide to the Paycheck Protection Program: Eligibility, Application, and Loan Forgiveness Modeling**, *Foster Swift Legal Update E-blast*, April 21, 2020

**Key Details of the Paycheck Protection Program Under the CARES Act**, *Foster Swift Legal Update E-blast*, April 3, 2020

**How does the Coronavirus Impact your Contracts?**, *Foster Swift Legal Update E-blast*, March 17, 2020

**Municipalities Held Hostage: Addressing the Rise of Ransomware**, *The Review (Michigan Municipal League)*, January 7, 2020

**As Public Pension Plan Funding Continues to Decline, Employers Explore Other Options**, *Foster Swift Employment Labor & Benefits News E-blast*, May 30, 2018

**Tax Return Scam Alert: Updates for 2018**, *Foster Swift Business & Corporate Law News E-Blast*, February 22, 2018

**It's Not 'If', It's 'When'**, *Greater Lansing Business Monthly*, August 8, 2017

**Sixth Circuit Decision Encourages Lawsuits by Customers and Employees Affected by Data Breaches**, *Foster Swift Business & Corporate Law News*, October 31, 2016



**The Real Reasons Courts Pierce the Corporate Veil – How to Avoid Putting Your Personal Assets at Risk**, *Foster Swift Business & Corporate Law News*, September 30, 2016

**Protecting Your Business: The Importance of Record Retention Policies**, *Foster Swift Business & Corporate Law News*, July 28, 2016

**Piercing the Corporate Veil: When Your Business's Debts Become Yours**, *Foster Swift Business & Corporate Law News*, May 31, 2016

**Recent Developments in Drone Law**, *Foster Swift Agricultural Law News*, January 29, 2016

## **MEMBERSHIPS & AFFILIATIONS**

### **Legal Affiliations:**

- State Bar of Michigan
  - Business Law Section
  - Information Technology Law Section
  - Intellectual Property Section
  - Taxation Section

### **Professional Affiliations:**

- International Association of Privacy Professionals

### **Community Involvement:**

- Michigan Technology Network—Lansing, Director
- Arts Council of Greater Lansing, Director
- Impression 5 Science Center, Director
- University of Michigan Alumni Association

## **RECENT BLOG POSTS**

### **BizTech Law Blog**

AI Legal Issues That Can Impact Your Business

Risks Make AI Workplace Policies a Requirement

Legal Insights Into Businesses Using AI

Cybersecurity Month Serves as Reminder to Take Proactive Steps

Michigan Launches “Afflicted Business” Grant Program

Cybersecurity Impact on Small Businesses in Wake of Colonial Pipeline

Department of Labor Releases Employee Benefits and Cybersecurity Best Practices

Maryland’s Digital Ad Tax: The Next Frontier in State and Local Taxation

Minimizing Cybersecurity Risks for Remote Workers



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The Impact of PPP Loans on Mergers & Acquisitions