



Nicholas J. Stock II

Associate

1700 East Beltline, N.E.
Suite 200
Grand Rapids, MI 49525-7044
T: 616.726.2255
F: 616.726.6827
nstock@fosterswift.com

Nick Stock earned his juris doctorate at Wayne State University Law School and LLM in Taxation at the University of Florida Levin College of Law. He has knowledge and experience in US federal and international tax, corporate law, and contract drafting. Before joining Foster Swift, he worked at DTE Energy and Amazon.com on global projects involving alternative energy, advertising, and satellite telecom.

Nick provides business and tax planning services related to business transactions and operations, with a focus on green tax incentives, including environmental tax credits and related transfers and certifications. He advises and speaks about corporate and securities laws, mergers and acquisitions, and complex tax issues.

Nick serves on the firm's Drafting Committee and Corporate Transparency Act Committee. He is also an active member and speaker for the Michigan Business Brokers Association and the Grand Rapids Chamber of Commerce.

Nick's business and tax background includes experience in the following areas:

Federal Tax

- Advises on applicability of, and developments in, new and existing environmental tax incentives, including investment tax credits, carbon credits earned through use and sequestration, and many others. Advises as to transfer of various federal tax credits under the Internal Revenue Code, as amended by the Inflation Reduction Act.
- Analyzes and plans transactions involving farm cooperatives exempt under Subchapter T of the Internal Revenue Code.
- Analyzes and advises on complex Employee Stock Ownership Plan (ESOP) transactions.

PRACTICE AREAS

Business & Tax
Business Succession Planning
Deal Team - Mergers & Acquisitions
Estate Planning
Federal Taxation
International Taxation
Non-Profit Corporate Law
State and Federal Audits and Tax Disputes
Tax Exempt Organizations
Tax Law

EDUCATION

University of Florida Levin College of Law, LL.M. in Taxation, 2021
Wayne State University Law School, J.D., 2020, *Cum Laude*
Wayne State University, B.A., 2016, *Summa Cum Laude*

BAR AND COURT ADMISSIONS

Michigan



- Advises clients, and prepares and negotiates agreements related to, tax-free reorganizations and restructurings.
- Structures and analyzes corporate spin-off transactions and recapitalizations.
- Advises businesses on appropriate choice of entity in preparation of new entity request forms (NERFs).
- High value taxable and tax-free mergers & acquisitions and restructuring.
- Conducts legal research and tax analysis related to public utility clients, including state and federal requirements for biomass coal plants, compressed gas pipelines, and nuclear power plants.
- Advocates for clients in tax controversy matters with the Internal Revenue Service.

International Tax Planning

- Presents concrete, country-specific tax and regulatory guidance to stakeholders, including corporate income, withholding, VAT, SALT, e-invoicing, transfer pricing, and licensing requirements.
- Analyzes cross-border withholding regimes applicable to nonresident service providers.

Business Law

- Advises on a wide range of business law issues, including:
 - Securities regulation and litigation
 - Questions facing manufacturers and retailers under the Uniform Commercial Code
 - International supply chain
 - Contract analysis, drafting and negotiation
 - Specific performance in the context of a real estate purchase agreement
 - Constructive eviction in the context of a commercial lease agreement

Nick has been invited to speak on tax topics such as purchase price allocation and environmental tax incentives. Nick is a member of the following committees and organizations:

- Michigan Business Broker's Association
- Grand Rapids NexGen Leadership Committee
- Foster Swift's Business and Tax Forms Committee

Nick received his B.A. *summa cum laude* from Wayne State University and his Juris Doctor *cum laude* from Wayne State University Law School. In 2021, Nick earned his Masters of Law in Taxation degree from the University of Florida Levin College of Law, with a CALI Book Award in Transfer Pricing.

SPEAKING ENGAGEMENTS

How Will the CTA Affect Your Business?, *Second Wednesday Sessions*, February 14, 2024

Michigan Business Beat: Mergers And Acquisitions Exemptions, *Michigan Business Network*, October 17, 2023



Environmental Impacts to Consider in Business Brokerage Activities, *Michigan Business Brokers Association*, May 4, 2023

PUBLICATIONS

Update: Taxpayers Challenge the Corporate Transparency Act, *Business & Tax Law News*, April 2, 2024

Dept. of Treasury Changes Course Regarding Biogas Property: Upgrading Equipment Included Again, *Foster Swift Agricultural Law News*, March 20, 2024

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

Business Update: How will the CTA affect your business?, *Business & Tax Law News E-blast*, January 16, 2024

New Federal Registration Exemption for M&A Brokers of Eligible Businesses, *Foster Swift Business & Tax Law News*, October 4, 2023

MEMBERSHIPS & AFFILIATIONS

Community Affiliations:

- Michigan Business Broker's Association
- Grand Rapids NexGen Leadership Committee