SQUIRE PATTON BOGGS

Michael A. Cullers

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About Michael

Michael Cullers focuses his practice on tax issues relating to public finance. He has extensive experience in all aspects of tax-advantaged state and local debt, with a particular focus on governmental use bonds, qualified 501(c)(3) bonds, and governmental use bond and private activity bond financings for airport facilities.

Michael is well versed in the unique structuring considerations presented by airport financings, and he has advised issuers such as the City of Cleveland, the Columbus Regional Airport Authority and the Metropolitan Washington Airport Authority on these matters. He has also served as the lead tax counsel on numerous, complex tax-exempt financings for the Ohio Turnpike and Infrastructure Commission, healthcare systems such as The Cleveland Clinic, Akron Children's Hospital, ProMedica and Summa Health, and a host of universities and colleges in Ohio, the District of Columbia and California.

Michael's experience in public finance tax matters includes private business use and private payment analyses; arbitrage issues in new money, refunding and multipurpose bond issues; multipurpose issue allocations; compliance with the remedial action regulations; and issues involved with financial derivatives to be integrated with tax-advantaged obligations. He has represented clients in audits of tax-exempt obligations and negotiations of closing agreements with the IRS under the voluntary closing agreement program.

Michael writes for the *Public Finance Tax blog*, which is the first blog devoted exclusively to the tax issues that arise in connection with tax-advantaged state and local debt, and he has had articles on tax-advantaged bonds published by *The Bond Buyer*, The National Law Review, *Bloomberg's Daily Tax Report* and *Law360*. Michael has spoken on tax-advantaged bonds at many seminars.

Credentials

Education

- Case Western Reserve University, J.D., *magna cum laude*, contributing editor, Case *Western Reserve Law Review*, 1995
- Miami University, B.A., *cum laude*, 1992

Admissions

- Ohio, 1995

Courts

- U.S. Tax Court

Memberships & Affiliations

- Member, Ohio State Bar Association
- Member, National Association of Bond Lawyers

Recognitions

- Recognized in *Chambers USA* as Band 1 for Banking & Finance: Public Finance in Ohio
- Recognized in *The Best Lawyers in America* 2027 and 2024 as The Lawyer of the Year for Public Finance in Cleveland
- Recognized in *The Best Lawyers in America* since 2019, an honor based on an exhaustive peer-review process

Expertise

Services

- Public & Infrastructure Finance

Industries

- Healthcare

About our firm

One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.