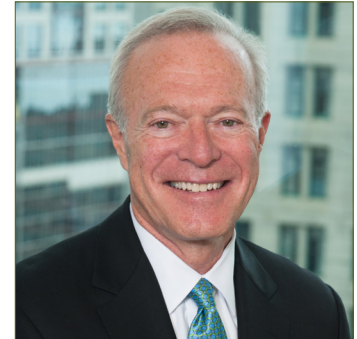


Michael E. Porter
Counsel

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Practice Focus

Michael Porter has more than 30 years of state and local tax experience with a particular emphasis on Massachusetts tax issues. He advises clients on state income and sales and use tax matters, including contesting proposed state tax assessments at the Massachusetts Appellate Tax Board and through all levels of the administrative appeal process. He also provides clients with tax opinions, ruling requests and general state tax advice.

Before joining Hemenway & Barnes, Mr. Porter led Deloitte's Multistate Tax Practice in Boston and worked with the firm's Washington National Tax Office. He was responsible for state tax implications associated with tax opinions, transactions, and restructurings. Prior thereto, Mr. Porter was a national partner at Arthur Andersen. He has also served as Deputy General Counsel at the Massachusetts Department of Revenue.

Representative Clients

- Represented numerous large public corporations in resolving contested state tax assessments, including companies in the utility, biotechnology, medical, and technology industries.
- Participated in the drafting of tax opinions for clients concerning a wide variety of state tax matters, including combined reporting, sales tax nexus and state tax conformity to federal non-recognition provisions.

Activities and Publications

- Frequent speaker on state taxation, including presentations before the Massachusetts Taxpayers Foundation, New England State Tax Forum, the Tax Executives Institute, and the National Deloitte Multistate Tax Symposium.
- Co-authored a number of articles in *State Tax Notes*, including articles on nexus issues arising from the use of in-state third party service providers, nexus for foreign companies doing business in the U.S., and federal and state tax conformity issues.
- Member of the Massachusetts Department of Revenue

Legal Services

Government Law
Tax Planning and Reporting

Education

JD, Suffolk University
Law School

BA, Brandeis University
(Psychology)

Bar Admissions

Massachusetts

Memberships

Boston Bar Association

Massachusetts Bar
Association

Advisory Council

- Trustee of the Massachusetts Taxpayers Foundation

Michael Porter's Comments on State Tax Law

"State tax issues are easily overlooked and can often result in answers that are not intuitive and have different outcomes than for federal tax purposes; there are many pitfalls for the unwary. It is important to consider potential state tax implications early on so they can be addressed in a thoughtful and measured manner."

