

Fisher Broyles

Name: Jess Bahs

Email: jess.bahs@fisherbroyles.com

Direct: (517) 449-3012

Fax: (248) 748-1420

Office: Detroit

Practice Areas: Tax; General Corporate; International; Private Client Services

Bar Admissions: Michigan

Education: Wayne State University Law School, J.D., 1992; LL.M. Taxation, Wayne State University Law School, 1998; Michigan State University, B.S. Social Science, 1989

Experience: Howard & Howard PLLC

Mr. Bahs has more than 27 years of legal experience, more than 22 years of which involved working in the large law firm environment on complicated corporate transactions with extensive tax issues.

Mr. Bahs is an expert in corporate, partnership, LLC, and business tax matters. He has extensive experience handling mergers, acquisitions and divestitures, as well as tax planning, tax opinions, and Tax Court litigation. His business-related work includes forming and liquidating companies, resolving corporate and LLC governance issues, handling disputes between owners, protecting minority shareholders and LLC members, succession planning, representing investors with complicated preferred return rights, and related business contracts.

He has written extensively and is a frequent speaker on tax and business planning issues, including Michigan Partnerships, LLCs and LLPs; Buying and Selling Businesses in Michigan; and Federal Tax Procedures and Practice in Michigan. He has been a speaker for the Institute of Continuing Legal Education (ICLE), which provides education seminars for attorneys, and for the Michigan Association of Certified Public Accountants (MACPA), which provides education seminars for accountants. Mr. Bahs has conducted ICLE presentations for Michigan attorneys on the subjects of formation and tax issues with Michigan limited liability companies, as well as handling IRS tax controversies. He has also served as an adjunct professor for Thomas M. Cooley Law School's LL.M. in Tax Program, teaching business planning with an emphasis in corporate and LLC (partnership) tax matters. He previously authored a chapter in the book titled "Inside the Minds: Strategies for Tax Litigation," published by Thompson Reuters/Aspatore Books as part of its reputable Inside the Minds book series involving interviews with leading lawyers.

Mr. Bahs holds the Top Rated AV® Preeminent™ Peer Review Rating from Martindale-Hubbell, its highest rating for ethics and legal ability and was named to the first-ever Top Rated Lawyers® section for Taxation Law Attorneys. He is listed in the following attorney peer review authorities: dBusiness Top

Fisher Broyles

Page 2 of 2

Lawyer, Michigan Super Lawyers,[®] Leading Lawyers in Crain's Book of Lists, and Best Lawyers in America (less than 60 of Michigan tax attorneys received this honorable designation).

Jess is a graduate of Michigan State University, receiving a B.S., with honors, in 1989, and received both a J.D. (1992) and a LL.M. in Taxation (1998) from Wayne State University Law School. He is admitted to practice in Michigan, the U.S. District Courts for the Eastern and Western Districts of Michigan and the U.S. Tax Court. Jess is a former President of the Taxation Section of the State Bar of Michigan.