

Michael Blue, Esq., JD, CPA, Tax LL.M
Email: michael.blue@bluelawgroup.com
Phone: (833) 786-7829

Licenses **Attorney & Counselor at Law**
State of California (License# 270471)
United States Federal District Court for the Central District of California (Lic#270471)
United States Federal Tax Court (License# BM0892)

Certified Public Accountant, State of Illinois (License# 065.036971)

Board Certified Specialist in Taxation by The State Bar of California

Super Lawyer *Rising Star* by Los Angeles Magazine and Southern California Super Lawyers

Education

LEGAL **New York University School of Law (NYU), New York, NY**
Master of Laws (LL.M.) Tax

Northwestern University School of Law, Chicago, IL
Juris Doctor (J.D.), Law

- Dean's List, 3-of-6 semesters; Phi Delta Phi Law School Honor Society

COLLEGE **University of Texas at Austin, Austin, TX** [GPA 4.00/4.00]
Bachelor of Arts (B.A.), Anthropology

- Highest Honors (*Summa cum Laude*), Phi Kappa Phi, and Phi Beta Kappa; Dean's List

University of California, Los Angeles (UCLA), Los Angeles, CA
Bachelor of Arts (B.A.), Economics
Bachelor of Arts (B.A.), History

- Dean's List, numerous semesters

Academic Honors & Awards

LEGAL

- Nominated and Inducted into Phi Delta Phi Law School Honor Society
- Dean's List, Northwestern University School of Law (3-of-6 Semesters)

COLLEGE

- University of Texas Distinguished Scholar
 - *Required* a perfect 4.0 GPA through all coursework at the university
- University of Texas Junior Fellow
 - 28 fellows accepted among 50,000 students (top 1% of student body)
- Mellon Foundation Population Fellow (Hibbs Scholar)
 - Full Tuition Scholarship
 - Only 12 fellows selected of 50,000 students; extensive research experience
- Frances Eggleston Goldbeck Scholar
 - Liberal Arts Competitive Scholarship
 - Selection based among 14,000 students with highest GPAs and strongest Letters of Recommendation
- Dean's List & University Honors, numerous semesters
- Finalist, William J. Fulbright Scholarship (Fulbright Scholar)
- Election and induction into Seven (7) National Academic Honor Societies

- Phi Beta Kappa
- Phi Kappa Phi
- Golden Key International Honour (Honor) Society
- National Society of Collegiate Scholars
- National Scholars Honor Society
- Gamma Beta Phi Society
- Delta Epsilon Iota Academic Honor Society

Recent Key Verdicts and Settlements

- Judgement for over \$9.8 million against defendants for fraud, RICO, professional negligence, unfair competition, and untrue/misleading advertising., 2018
- Judgment in U.S. Tax Court in favor of taxpayer corporation over a two-year intense audit finding no deficiencies in income tax due, as alleged by the IRS., 2017
- Settlement with two national retail stores for premises liability cases., 2017
- Settlement at the IRS Office of Appeals, ending a two-year intensely contested audit of a taxpayer and its spouse, and approximately 15 corporations owned by the taxpayer--resulting in no additional taxes to be paid., 2017
- Judgment in U.S. Tax Court in favor of taxpayer, resulting in a finding that not only was no tax liability due as alleged by the IRS (e.g., "no deficiency in income tax"), but also a finding that a refund was due to the taxpayer by the IRS., 2014
- Settlement with a prominent university for a case involving gender discrimination., 2013
- Settlement with a governmental entity for a case involving civil rights (excessive use of force)., 2017
- Represented client in a case where the county took tax title to client's real estate property in a tax sale alleging the client owed property taxes. After filing a lawsuit against the county, the new purchaser of the property in the tax sale, and numerous agents of the county, including two consecutive tax assessors--the new purchaser acquiesced and agreed to return the property for a relatively small amount of money--while the county also acquiesced and agreed to pay the client various sums to avoid continued litigation., 2017
- Represented client in state criminal court accused of conspiracy to commit murder, with the result being the complete dropping of all charges by the prosecution., 2017
- Represented client who received favorable decision to not be prosecuted for criminal child abuse, and simultaneously received favorable judgement ordering the return of a child to its mother (and father) despite facing an intentional child abuse charge, county allegations of fear the child would be killed, and medical records purportedly illustrating a subdural hemorrhage, four fractured ribs, and substantial facial injuries to the six-month old child, all while under the care of the mother. Despite no expert testifying on mother's behalf (with the expert she tried to retain concluding it was in fact intentional child abuse), mother prevailed on the strength of a devastating cross-examination of the government's medical child abuse expert. It was later told (though unverified) that no lawyer had won against this type of charge in over a decade, and it was also later learned (and verified) that the county employing the above-mentioned medical expert requested transcripts of the cross-examination to re-evaluate the defects and poor performance by their medical expert., 2017
- Multiple six-figure settlements for labor law violations against clients., 2017

Professional Experience

The Blue Law Group Inc. (Los Angeles and Rancho Cucamonga, California), 2013-Present
 President/Head of Litigation

Provided strong and competent trust and probate administration; tax consulting and tax planning; served as first-chair trial attorney in numerous matters litigated or settled before various courts and dispute resolution centers, including with respect to taxation, matters settled before the Internal Revenue Service Office of Appeals, and litigated before the United States Tax Court; and with respect to civil court disputes, matters regarding contract breaches, fraud, conversion, larceny, B&P Code Section 17200 violations, excessive force, business disputes (e.g., intentional interference with prospective

economic advantage), unauthorized taking of realty by government entities, and the like. Drafted numerous Offers in Compromise and Installment Agreements, as well as law and motion memoranda, and discovery (e.g., subpoenas, requests for production and admission, and demands for documents). Authored numerous memoranda of law, including, for instance, those focused on civil and criminal legality of certain positions taken, legal viability and exposure with respect to taxation (e.g., title 26 of the United States Code), and the like. Authored countless communiques providing advice on business and tax position, entity choice, and reduction in cost and tax incidence—**resulting in millions of dollars in savings**. Drafted numerous entity formation documents, shareholder agreements, by laws, operating agreements, and the like. Completed and filed numerous corporate and individual tax returns, both state and federal, and provided sophisticated consultation with respect to accounting transactions and systems, asset management, audit systems, and segregation of duties.

Allied Injury Management, Inc. (San Bernardino, California), 2010-2013

Director of Legal and Accounting Departments

Spearheaded the development of the entire accounting and legal departments, including hiring and terminating staff, staff reviews, staff training, and top-down organization of the departments and the requisite fiscal information critical to management flowing therefrom. Supervised a staff of over 10 employees in the Accounting Department and oversaw tens-of-millions of dollars in revenues and expenses, tens-of-thousands of transactions, hundreds of intercompany transactions with over 20 sibling corporations, over 4,000 bank reconciliations in a six-year period, and management (including depreciation and amortization) of hundreds of capital, tangible, and intangible assets. Issued hundreds of standard financial statements and specialty fiscal statements. Organized and filed federal and state corporate tax returns for the corporation, its owners, and approximately 20 sibling corporations for 2010-2015. Advised and developed simple and complex taxation strategies saving the corporation and its shareholders millions of dollars. Represented the corporation (and various medical providers it managed) before the Workers' Compensation Appeals Board, before the Superior Court of California, before the Internal Revenue Service, and before the United States Tax Court; and represented the corporation and many of its managed clients in numerous depositions and against litigating parties with respect to business and civil matters, including but not limited to, labor-employment matters, contract analysis and amendments, negotiations, and legal responses to potential and or alleged claims. Issued numerous memoranda of law, subpoenas, demands for documents, and requests for admission and production; conducted substantial research of legal principles, precepts, and the rule of law; authored countless motions and briefs (*i.e.* law and motion), and helped train collection staff on legal analysis and techniques on logical/legal arguments and negotiation.

The Accounting & Tax Group, Ltd. (Chicago, Illinois), 2006-2010

President

Represented clients (and negotiated on their behalf) before field auditors and the Appeals Board of the Internal Revenue Service; authored numerous legal memoranda proffering legal and taxation opinions on various tax positions; filed *Offers In Compromise* (Form 656) & *Installment Agreements* (Form 9465) on behalf of clients before the Internal Revenue Service; filed/compiled various taxation documents, including but not limited to, federal income, payroll, and sales tax documents; recruited business clients; supervised client in-house accounting and account reconciliations; generated adjusting/closing entries; managed/supervised fixed asset management systems; generated depreciation/amortization entries in financial books and federal and state tax returns; and compiled and issued financial statements in accord with SSARS.

The Mangold Group CPAs (Austin, Texas), 2005-2006

Staff Accountant

Engaged in all areas of accounting, fiscal analysis, bookkeeping, asset management, month and year-end adjustments and accruals, and compilation/issuance of standard financial statements (in accordance with SSARS) as well as complex and specialty fiscal statements for scores of clients.

Publications

Austinites Celebrated Freedom and History at Juneteenth Festivities, The Daily Texan, June 20, 2001.

New Non-Emergency System to Ease Burden on Busy 911, The Daily Texan, July, 2001.

New Financial Aid Procedures for Students, The Daily Texan, July, 2001.

Completed Articles Prepared for Publication (articles forthcoming)

You are Sentenced to Life without Parole, Junior: Why Juveniles sentenced to Life without Parole Does Not Violate the Eighth Amendment and The Supreme Court's Decision in Roper v. Simmons

Forced Labor & Sexual Servitude of Women: A Global, National, and California Comparison

Articles in Progress (articles forthcoming)

Did the Legislature Get it Right—An Economic Analysis of Statutory Price Ceilings in the California Workers' Compensation System

Agency Costs & The Decline of Medical Treatment: The Results of Litigation Before the California Workers' Compensation Board

An Incentive to Settle Low and The Ensuing Agency Costs—An Analytical Perspective of Collection Practices against a Surety

Paradise Lost: The Absence of the Fifth & Fourteenth Amendments—Property Rights Quashed through a Fifth Amendment Takings, Without Compensation and Without the Due Process of Law

To Be Made Whole Again: The Incentive to Cheat and Breach with Restitution Damages in the California Workers' Compensation System

Workers' Compensation: Promises Broken—A System Crafted and Incentivized to Transfer Benefits Away from the Injured Worker and Into the Hands of Judges and Defense Lawyers

The Landmark Scandal—a Model on How to Eliminate a Successful Enterprise and Push Out the Insurance Bottom Line

MPN—Worker's Compensation Injustice: Doctors Go To Prison for Corporate Practice of Medicine, But Insurance Companies Maximize Profits Through Corporate Practice of Medicine

Tax Loss for Federal and California Governments By Shifting Profits from Doctors to Insurance Companies (SB 899 MPNs, SB 863, SB 1160)- Corporate Tax is Approximately Zero for Insurance Companies While Business Taxes for Professional Service Corporations Hovers Around 35% or 39% for Flow-Through Corporations

Memberships (Past and Present)

The American Bar Association

The State Bar of California

Consumer Attorneys of San Diego

The Illinois Society of Certified Public Accountants

The California Society of Certified Public Accountants

The American Institute of Certified Public Accountants (Under Consideration)

The American Association of Attorney-CPAs (Under Consideration)

Los Angeles County Bar Association

Consumer Attorneys of Los Angeles

San Bernardino County Bar Association

UCLA Alumni Association

Texas Exes (University of Texas Alumni Association)

Northwestern University Alumni Association

New York University Alumni Association