



MICHAEL PAGE

Partner
Corporate and Tax

Orange County
(714) 338-1810
mpage@rutan.com

Michael Page's practice focuses on taxation, business transactions, and corporate law. His primary emphasis is on tax planning, federal and state tax controversy and litigation, mergers and acquisitions, business entity structuring, joint ventures, corporate financings, and general corporate practice.

Michael represents taxpayers in controversies with the Internal Revenue Service, the California Franchise Tax Board, and the California Department of Tax and Fee Administration. He also has extensive experience in the taxation of real estate investments, including tax-deferred exchanges and qualified opportunity zone funds.

Michael has represented clients in all aspects of corporate law, including mergers, acquisitions, reorganizations, securities offerings, and entity formations. These transactions have included companies in the manufacturing, distribution, import, health care, gaming, and agricultural industries, as well as government entities.

Areas of Expertise

- Taxation and Tax Controversy
- Mergers and Acquisitions
- General Corporate Practice

Representative Matters/Cases

- Represented individuals and business entities in tax controversy matters before the United States Tax Court, the Internal Revenue Service, the Franchise Tax Board, and the Department of Tax and Fee Administration.
- Represented clients in nontaxable and taxable mergers and acquisitions, recapitalizations, and restructuring matters, including tax planning and structuring.

Related Services

- [Corporate and Tax](#)
- [Corporate Finance](#)
- [Corporate Governance](#)
- [Corporate Restructuring and Creditors' Rights](#)
- [Mergers and Acquisitions](#)
- [Tax](#)

Related Industries

- [Food and Beverage](#)
- [Restaurants and Hospitality](#)
- [Wholesale and Manufacturers](#)
- [Apparel, Retail and Consumer Products](#)
- [Construction](#)
- [Entertainment and Media](#)
- [Financial Services](#)
- [Private Equity](#)
- [Sports and Entertainment](#)
- [Technology](#)

- Represented clients in general corporate practice, including distribution agreements, licensing agreements, tax planning, and corporate governance.

Bar & Court Admissions

- State Bar of California
- U.S. Tax Court
- U.S. Court of Appeals for the Ninth Circuit
- U.S. District Court for the Central District of California

Education

- University of Southern California (B.S., 2007)
- University of Southern California (M.B.T., 2007)
- University of Southern California, Gould School of Law (J.D., 2010)