

## Michael A. Kummer

### Counsel

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#### Services

Business & Finance  
Contracts & Commercial  
Agreements  
Corporate Governance  
Joint Ventures & Strategic  
Alliances  
Mergers & Acquisitions  
Private Equity  
Tax  
Outside General Counsel Services  
Technology Transactions

#### Industries

Financial Services  
Fintech  
Technology

Mike Kummer's practice is focused on mergers and acquisitions, corporate governance issues, negotiating commercial contracts and agreements, and providing tax-related advice. With substantial in-house experience, Mike understands the importance of getting to know a client's business and offering productive legal solutions to business questions.

Mike advises clients on entity structuring and formation and debt and equity financing. He also advises clients on a multitude of tax planning and structuring questions in the areas of corporate tax, partnership tax, individual income tax, property transactions, tax credit transactions, tax controversies, state and local tax, employee benefits, estate and gift, tax accounting, and international tax. Mike is experienced in drafting and negotiating non-disclosure agreements, master services agreements, reseller agreements, joint-venture agreements, and licenses for cloud computing services and client-side deployed software.

Prior to joining the firm, Mike was Managing Counsel at a global fintech company based in Bozeman, Montana where he provided legal expertise and guidance regarding a large variety of legal and business issues applicable to it and its related companies, including legal/regulatory compliance, contract drafting and negotiation, licensing, protection and management of intellectual property, employment law issues, tax compliance, entity structure and creation, and management of outside counsel. Previously, Mike worked as a Cloud Deal Manager at a global leader in cloud applications, database, and AI technologies in its Bozeman, Montana office where he reviewed, negotiated, and drafted cloud service agreements for Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS) offerings.

While attending law school, Mike served as a tax policy law clerk for the United States Senate Committee on Finance in Washington, D.C., a clinical legal intern at the Montana Department of Natural Resources and Conservation in Missoula, Montana, and a summer law clerk at an AmLaw 200 firm in its Reno, Nevada office. He also served as Student Note Mentor for *The Tax Lawyer*.

## **Education**

Georgetown University Law Center LL.M., Taxation (2013)

University of Montana School of Law J.D. (2012)

University of Montana M.B.A. (2012)

University of Great Falls B.S. (2008) Business Administration and Paralegal Studies

## **Admissions**

Montana (2013)

## **Professional & Community Activities**

Association of Corporate Counsel Mountain West, Membership Committee

USA Wrestling, Governance Committee

## **Insights**

### [News Releases](#)

Kilpatrick Continues to Expand Mergers & Acquisitions Team

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