MICHAEL J. RUSNAK

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Michael J. Rusnak began his career as a Trial Attorney with the Internal Revenue Service District Counsel's Office (1977-82). He is an experienced litigator in representing clients before the IRS, the Indiana Department of Revenue, and the Courts in civil and criminal tax matters.

He is a past Chair of the Taxation Sections of the Indiana State Bar Association (1995-96), Indianapolis Bar Association (1988), and IRS Central Region Bar Liaison Group (1993-94). He has also served on the IRS Regional Counsel Bar Advisory Group for the IRS Central Region (1991-92). He has been a past speaker on IRS procedures in programs sponsored by the ABA, Indiana State CPA Society, Indiana Continuing Legal Education Forum and IRS Chief Counsel's Office. He is a past member of the Indiana Tax Court Liaison Committee (1991-1993) and has represented privately held and public companies before the Indiana Tax Court involving significant state tax issues. Reported cases before the Indiana Tax Court include Indiana Dep't of State Revenue v. Bethlehem Steel Corp., 639 N.E.2d 264 (Ind. 1994) and Indiana Dep't of State Revenue v. Johnson County Farm Bureau Coop. Ass'n, Inc., 585 N.E.2d 1336 (Ind. 1992).

Mike is the author of "Determining and Defending Independent Contractor Status" (1991) which was prepared for the Messenger Courier Association of America. He currently serves on the Civil and Criminal Tax Penalties Committee and Employment Tax Committee of the ABA Taxation Section and is also Indiana State Bar Association Tax Section's bar representative to the IRS. Prior to attending law school, Mike served on active duty as a 1st Lieutenant with the U.S. Marine Corps and retired from the Marine Corps Reserve as a Lieutenant Colonel in 1993. He graduated from Indiana State University in 1971 and received his law degree, cum laude, from Cumberland School of Law, Samford University in 1977.

Mike has been listed since 1997 in Martindale-Hubbell with the highest legal and ethical rating by "AV Rating." He was elected into membership in the American College of Tax Counsel in 2007. In 2009 he was selected by his peers for inclusion in The Best Lawyers in America. He is admitted to practice before United States Supreme Court, U.S. Court of Appeals for the Seventh Circuit; U.S. Tax Court and the U.S. District Courts for the Northern and Southern District of Indiana. Mike and his wife Susan have resided in Carmel, Indiana since 1978, where he also served for several years as a member of the Carmel Economic Development Commission.