

Partner, Washington, D.C.

Tax



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Education

LL.M., New York University
School of Law, 2019

J.D., Harvard Law School, 2012
(*cum laude*)

A.B., Princeton University, 2009
(with honors)

Bar Admissions

District of Columbia

New York

Michael Cardella advises U.S. and international clients, both private and public, on a range of U.S. income tax matters, including the tax aspects of mergers and acquisitions, divestitures, joint ventures and other tax-efficient transactions. He also regularly advises on the tax aspects of financings and capital markets transactions.

Mr. Cardella has significant experience advising clients in connection with tax-efficient spin-offs, as well as mergers and acquisitions prior to or following spin-off transactions. In recognition of his work, he has been repeatedly named one of *Best Lawyers' Ones To Watch in America* and honored as one of *Lawdragon's 500 Leading Global Tax Lawyers*.

Representative matters include:

- **DuPont de Nemours, Inc. (f/k/a DowDuPont Inc.)** and **E. I. du Pont de Nemours and Company** in multiple transactions, including: the \$130 billion merger of equals with The Dow Chemical Company and the \$42 billion spin-off of the resulting Materials Science Division, now named Dow Inc., as well as the \$21.6 billion spin-off of its Agricultural Division (now Corteva, Inc.); the \$1.6 billion sale of a portion of its crop protection business to FMC Corporation and the acquisition of substantially all of FMC's health and nutrition business; the \$45.4 billion merger of its Nutrition and Biosciences business with International Flavors & Fragrances in a reverse Morris trust transaction; its \$2.3 billion acquisition of Laird Performance Materials from Advent International Corporation; the \$11 billion divestiture of a majority of its Mobility & Materials segment to Celanese Corporation; the \$725 million sale of its trichlorosilane business and its stake in the Hemlock Semiconductor joint venture to Hemlock Semiconductor Operations, LLC; and the acquisition of Rogers Corporation for \$5.2 billion
- **Worldpay, Inc. (f/k/a Vantiv, Inc.)** in its \$43 billion merger with Fidelity National Information Services, Inc. and its prior \$10 billion acquisition of Worldpay Group plc
- **Red Hat, Inc.** in its \$34 billion acquisition by International Business Machines Corporation
- **Rockwell Collins Inc.** in its \$30 billion acquisition by United Technologies Corporation and its earlier \$6.4 billion acquisition of B/E Aerospace Inc.
- **GCI Liberty, Inc.** in its \$8.7 billion acquisition by Liberty Broadband Corporation
- **Liberty Expedia Holdings, Inc.** in its acquisition by Expedia Group, Inc.
- **Liberty Interactive Corporation** in its acquisition and tax-free split-off of General Communication, Inc.
- **funds advised by Apax Partners** in the acquisitions of: CyberGrants from Waud Capital Partners L.L.C.; EveryAction from Insight Ventures; Social Solutions from Vista Equity Partners to form a social good software platform; and the combined company's subsequent acquisition of Network for Good, Inc.
- **HPS Investment Partners** in its \$1.2 billion acquisition of Spectrum Automotive; investment in Authentic Brands Group at an enterprise value of \$12.7 billion; and \$300 million acquisition of Marlin Business Services Corp.
- **Spotify Technology S.A.** in its acquisitions of Chartable, Inc., Betty Labs Inc., In Defense of Growth Incorporated (doing business as Podsights), Podz Inc. and Findaway World, LLC

Mr. Cardella also is an adjunct professor at George Washington University Law School, where he teaches a class on corporate income tax.