

MICHAEL J. KAUPA

Attorney, Shareholder

Michael helps clients resolve high-stakes commercial disputes and complex tax controversies. He previously worked as an auditor with Deloitte prior to law school, and his experience as a former "big four" accountant allows Mike to bring a business acumen and strategic perspective to his clients on a broad range of matters.

A big part of Mike's practice involves complex business and disputes stemming from merger and acquisition transactions. He advocates for clients in disputes involving purchase price adjustments, indemnification claims and earn-out disputes. He has litigated M&A-related matters in state and federal courts as well as domestic and international arbitration forums. Leveraging his public accounting background, Mike has deep experience working with consultants and testifying experts in forensic accounting, financial valuation and economic damages analyses.

Mike has significant trial experience, which includes bench trials and arbitration hearings in U.S. and foreign arbitration forums. He has also served as the primary drafter of briefs filed with the Minnesota Supreme Court and the Delaware Court of Chancery.

Mike has experience with resolving tax disputes at the state and federal level. He represents taxpayers in all stages of tax disputes, including examinations, administrative appeals and litigation.

In addition to his litigation experience, Mike assists publicly-traded corporations, investment advisors, individuals and other businesses in responding to and resolving investigations and enforcement actions by the Securities and Exchange Commission (SEC). He also helps companies conduct internal investigations into misconduct by officers and employees and advises on corporate governance and compliance matters.

Before joining the firm in 2025, Mike spent more than twelve years in the business litigation and tax controversy practices of two leading global law firms.

EDUCATION

J.D. cum laude, Boston College Law School
B.B.A. cum laude in Accounting, University of Notre Dame

ADMISSIONS

State of Minnesota
State of Illinois
S. Court of Appeals for the Seventh Circuit
S. Tax Court
S. District Court for the District of Minnesota

RESULTS

EXPERIENCE

Represented the purchaser of health insurance company in connection with claims for breach of representations and warranties, and post-closing adjustments.

Represented purchaser of medical device company in connection with a dispute over post-closing earn-out provisions.

Facilitated favorable global resolution of highly complex multinational M&A dispute on behalf of sellers of security contractor company, involving three international arbitration proceedings before the London Court of International Arbitration (LCIA).

Represented former interim CFO of public company in investigation by SEC into the company's accounting practices after restatement.



CONTACT

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AWARDS & HONORS

Recognized by Best Lawyers®— "Ones to Watch," Tax Law, 2023-25

Conducted an internal investigation for a publicly traded staffing services and IT company in response to allegations from a former employee that the company was improperly recognizing revenue on customer contracts.

Represented large S corporation in Minnesota Tax Court dispute with Minnesota Department of Revenue over whether company was protected from Minnesota corporate income tax under Public Law 86-272.

Secured significant victory for iron ore mining company in the Minnesota Supreme Court in a dispute with the Minnesota Department of Revenue involving tax deductions for mining operations.

Successfully represented multinational technology company in litigation against the Minnesota Department of Revenue over R&D credits in the Minnesota Tax Court and Minnesota Supreme Court, securing millions in R&D tax credits for the company.