



## Michael A. Cosby

**PARTNER**

SPRINGFIELD, MO

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### OVERVIEW

Focusing on business aviation, Mike represents individuals and businesses that own, operate and manage aircraft.

He advises on the purchase, sale, lease and financing of business and commercial aircraft, as well as on regulatory compliance and federal and state tax issues. Mike's range of aviation knowledge, coupled with his 12-year prelaw career as a tax practitioner, make him a valuable resource for clients in the field of aircraft ownership.

Importantly, Mike understands that the regulatory scheme of the Federal Aviation Administration (FAA) does not necessarily sync with that of the Internal Revenue Code, and he tailors his guidance to business owners to account for that reality. Mike endeavors to fully grasp client objectives before crafting strategies and knows that the best solutions are often not the most straightforward.

Mike's aviation practice has global reach, but he works closer to home as well. He advises clients from formation through sale or transfer, and on all aspects in between. Mike also leads an initiative on succession planning for closely held businesses in Springfield, Missouri, and surrounding areas.

### Industry

Transportation

### Services

Aviation

Corporate

Investment Management

Mergers & Acquisitions

Nonprofit Organizations & Religious Institutions

Private Equity

Tax

## Experience

- Successfully appealed Missouri Department of Revenue's assessed tax on client's non-taxable airplane leasing transaction in 7-0 Missouri Supreme Court decision after Missouri Administrative Hearing Commission ruled tax was owed.
- Represented major aviation and aerospace manufacturer in acquisition of multiple jet aircraft valued at more than \$75 million. Negotiated separate aircraft management and charter agreements for each aircraft.
- Advised multinational energy company on aviation regulatory and tax compliance issues, including personal use of company's aircraft by its executives, reimbursement arrangements by subsidiaries and affiliates to comply with FAA guidelines, and related federal excise and state sales and use tax matters.
- Counseled multinational corporation on repatriating \$25 million aircraft from Europe for import and operation in United States, including VAT and other tax issues.
- Represented U.S. aircraft finance group in purchase and lease of multiple Embraer 145 Regional Jets for operation by Bahamian air carrier.

## Recognition

- *The Best Lawyers in America*®
  - International Mergers and Acquisitions, 2023-2025
- Martindale-Hubbell AV Preeminent
- *Missouri & Kansas Super Lawyers*, Rising Star, 2013-2015
- Missouri Bar Pro Bono Wall of Fame, 2012, 2015, 2018-2019
- *Springfield Business Journal*, "40 Under 40," 2001

## Education

- J.D., Saint Louis University School of Law
- B.S., University of Missouri
  - Agricultural Economics

## Admissions

- Missouri
- U.S. District Court, Western District of Missouri

## Community Leadership

Although Mike participated in Boy Scouts only briefly as a child, he renewed his interest when his son joined the group. (His son is now an Eagle Scout.) Mike stays active within the organization to help promote life skills and family values to children and teens. It also helps feed his love of nature by allowing him to participate in all of BSA's High Adventure Bases.

Additionally, Mike is involved with the Ozark Empire Fair.



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