Schuyler Roche Crisham | ATTORNEYS

SCHUYLER, ROCHE & CRISHAM, P.C.

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Robert A. Michalak

SHAREHOLDER

As an employment and benefits counselor, Robert Michalak helps individuals and organizations structure their business and other financial affairs in a cost-effective manner based on a focused analysis of all viable options. By structuring competitive benefits and creating meaningful employment policy, he helps employers maintain positive relationships with executives and employees—and thus minimize employee claims. Friendly and personable, Bob is a superb negotiator, having acquired a well-deserved reputation for dispute resolution involving clients and governmental agencies.

Bob is singularly responsible for creating and growing our employment and benefits practice area after joining our firm nearly 20 years ago. Precise, analytical and attentive to detail, he is well suited to the multidisciplinary demands involved in counseling employers about employee benefits and employment law. His background as an accountant and CPA with Arthur Andersen before practicing law helps him better appreciate and explain the minutiae germane to discussions about payroll taxes and employee benefits. Bob worked independently for ten years as sole proprietor of his own law firm, aided by several associates. He was drawn to Schuyler, Roche & Crisham by our reputation for collegiality and our backbone of solid legal experience serving closely held businesses, providing tax advice and conducting estate planning—areas of his own expertise.

CONTACT INFO

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PRACTICE AREAS

Employment and Benefits

Corporate and Personal Taxation

Closely Held Businesses and Startups

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AREAS OF PRACTICE

Bob helps employers develop, implement, administer and monitor retirement and employee benefit programs calculated to attract and retain qualified personnel at all levels within an organization, representation that includes supervising legal and professional staff to ensure effective programs. He also counsels estate planning clients on employee benefits issues. Serving individuals, entrepreneurs and executives of closely held businesses, Bob's representation can be categorized as follows.

Benefits administration:

- advises clients on administering employee benefit programs cost effectively and even handedly, thus minimizing disputes with participants, beneficiaries and oversight agencies
- helps corporate staff adopt in-house procedures for dealing with employee benefit plan administrative issues
- prepares forms for corporate staff members to use in administering all varieties of employee benefit plans
- provides ongoing maintenance and assistance to staff members of numerous clients in maintaining the full range of each client's employee benefit programs
- oversees all employee benefit matters for a multi-national medical products manufacturing company with numerous foreign locations
- oversees due diligence on and advises clients regarding employee benefit aspects of business mergers and acquisitions.

EXPERIENCE

Schuyler, Roche & Crisham, P.C.
Chicago, Illinois

Shareholder
1988 to Present

Robert A. Michalak Associates
Chicago, Illinois

Proprietor
1978 to 1988

Heaston & Michalak, Ltd.*
Chicago, Illinois

Shareholder
1975 to 1978

Partner
1974 to 1975

Associate
1973

**And predecessors.*

Arthur Andersen
Chicago, Illinois

Tax Senior
1971 to 1973

Tax Assistant
1970 to 1971

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Qualified retirement plan administration:

- drafts individually designed qualified retirement plans
- adapts volume submitter and prototype qualified retirement plan documents to each client's specific plan criteria
- updates all manner of qualified plan documents, including complete restatements of plan documents to comply with legislative changes
- prepares and submits applications to and negotiates and obtains determination letters from the Internal Revenue Service to ensure his clients comply with federal requirements for retirement plan documents
- drafts and revises required summary plan descriptions for all varieties of qualified and non-qualified retirement plans and employee welfare benefit and fringe benefit plans.

Dispute resolution:

- counsels clients and litigation staff regarding viable alternatives in responding to and initiating litigation on all varieties of employee benefit disputes
- has successfully negotiated with plan participants and their legal counsel to resolve benefit plan disputes
- has successfully negotiated with the IRS, the U.S. Department of Labor (DOL) and the Pension Benefit Guaranty Corporation (PBGC) to resolve plan audit issues and to respond to participants' complaints, to administrative investigations and to potential qualified plan disqualification issues
- prepares responses to domestic relations order claims and works with counsel representing plan participants and alternate payees to develop and properly present claims that will receive favorable determinations regarding their qualified status.

EDUCATION AND DISTINCTIONS

J.D., Loyola University of Chicago School of Law, Chicago, Illinois, 1970.

B.B.A., University of Notre Dame, Notre Dame, Indiana, 1967.

Eponym, Robert A. Michalak Visionary Award, established in 2000 by the board of directors of the Center for Disability and Elder Law and periodically presented to an outstanding member of the community; Alderman Edward M. Burke is the most recent recipient.

Center for Disability and Elder Law Founders Award, 2010.

Registered Title Insurance Agent, 1990.

Real Estate Brokerage License, 1978.

Certified Public Accountant, Illinois, 1972.

Illinois Army National Guard, 1970 to 1976; Company Training NCO, 1971 to 1976.

PEER RECOGNITION

Illinois Super Lawyers, *Law & Politics*, 2005 and 2006.

Leading Lawyers Network, Law Bulletin Publishing Company, since 2005.

Martindale-Hubbell, AV Preeminent "peer review rated for ethical standards and legal ability," since 1988.

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ACHIEVEMENTS

Bob's many accomplishments include intervention with the IRS and other federal agencies on behalf of clients. In one example, he successfully helped an employer with a terminated retirement plan avoid retroactive disqualification of that plan by the IRS for failures to amend the plan in a timely manner—activity required by law. Disqualification would have proved financially ruinous to the employer, to owners of the closely held business and to former participants who had received qualified rollover distributions from that plan. Bob successfully negotiated the required multiple amendments to the plan documents and obtained a favorable determination letter from the IRS following the plan's termination. He also negotiated a nominal penalty for the employer—relative to other IRS judgments—while securing the deductible nature of the employer's prior contributions to the plan and the deferred taxability of the account balances distributed to the former participants.

In addition, Bob has:

- successfully negotiated to correct non-compliant activities of qualified plans through the Voluntary Compliance Resolution Program sponsored by the IRS on behalf of clients who did not comply with legal directives for technical or substantive amendment requirements
- obtained numerous favorable determination letters from the IRS on behalf of clients regarding the qualified status of their retirement plans, with nominal or no changes made to the clients' plan documents
- successfully negotiated with DOL on its audit inquiry into the special valuation of a qualified retirement plan's investment in the privately held stock of an employer-sponsor
- successfully negotiated with DOL to settle a prohibited transaction undertaken by the trustee/owner of the sponsor
- successfully negotiated with PBGC to freeze an under-funded, union-negotiated defined benefit plan
- successfully deflected the efforts of a former spouse of a plan participant to invest the former spouse's alternative payee's share of the participant's account in the stock of the employer-plan sponsor
- counseled litigation staff on strategies for minimizing exposure for retirement and welfare benefit programs upon closure of a union plant

PUBLICATIONS

Editor of and contributing author to *Illinois State Bar Association Federal Tax Section Newsletter, Employee Benefits Section Newsletter and Illinois CPA Society Federal Tax Section Newsletter.*

LECTURES

"Retirement Benefits: Making the Right Choices" and On The Job Health Benefits: Know Your Rights" Chicago Access Network (CAN-TV) presentation for the Illinois State Bar Association, 2009.

"Recent Legal Developments in HR Management, Immigration and Benefits," Society of Human Resource Professionals, 2004.

Coordinator and moderator of ISBA LAW ED Series Program entitled "Planning Strategies for Receiving Distributions from Qualified Plans and IRAs and for Avoiding Potential Land Mines," 2004.

BAR AND COURT ADMISSIONS

Illinois, 1970

Supreme Court of Illinois, 1970

United States District Court for the Northern District of Illinois, General Bar, 1970

United States Tax Court, 1973

United States Supreme Court, 1978

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- established procedures for responding to domestic relations litigation claims against retirement plan accounts of employees of foreign subsidiaries
- successfully syndicated—as general partner and as legal counsel—numerous limited partnerships for restaurants, real estate developments, residential and commercial real estate operations and several companies engaged in developmental drilling for oil and gas, among other commercial operations
- conducted estate and succession planning for owners of privately held businesses
- successfully represented numerous individuals and businesses before the United States Tax Court and the Appellate Section of the IRS in a wide variety of tax disputes.

If you seek an employment and benefits counselor current on state and federal employment law and knowledgeable about the highly mutable area of employee benefits, we encourage you to contact Bob Michalak.

PROFESSIONAL MEMBERSHIP

American Bar Association (member of Business Law, Labor and Employment Law, Trust and Estate Law and Taxation sections)

Illinois State Bar Association (Employee Benefits Section Council, chair, 2006 to 2007; member of Federal Taxes and Employee Benefits sections; mentor to graduate law school students

Chicago Bar Association (committees on Corporation Law--chair, 1987 to 1988--Federal Tax and Employee Benefits)

Illinois CPA Society (Federal Tax Committee, chair, 1983 to 1984)

American Association of Attorney-Certified Public Accounts

IRS Chicago District Commissioner's and Midwest Regional Commissioner's Practitioner Liaison Committee

CIVIC AFFILIATIONS

Center for Disability and Elder Law; founding board member, past president and past chairman of the board, 1982 to present; annual fundraising benefit, current chair.

The Plaza Club, Board of Governors, chair, 1999 to 2000.

St. Joan of Arc Men's Club, 1975 to present.

Notre Dame Club of Chicago, 1967 to present.