



**CHARLES "MAX"
A. MCCAULEY III**
Principal, Philadelphia

.....

PRACTICE AREAS

- Business Law and Transactions
- Estates and Trusts
- Mergers and Acquisitions
- Real Estate Litigation And Title Claims Litigation
- Tax Law

PROFESSIONAL AFFILIATIONS

- Media Youth Wrestling, President, 2016-2018
- Media Youth Wrestling, Board Member, 2013-2020
- The Rose Tree Colts, Board Member, 2013-2016
- The Walden School, Board Member, 2003-2013 (Board Chair, President, Finance Committee Chair)

PRACTICE FOCUS

Charles ("Max") A. McCauley III is a principal attorney of Offit Kurman's business law and transaction practice group with extensive business experience. He is regarded as his clients' outside general counsel. On a daily basis, he provides legal advice, business advice and assists his clients in making complex business decisions as a valuable member of their team. His extensive business, corporate, tax, employment, real estate and litigation experience assist clients in achieving their objectives. Clients rely on Max to use litigation as a key resource to achieve their business objectives, as and when needed. This blend of experience uniquely qualifies Max to provide steadfast counsel to businesses on all legal issues they face.

Max's Transactional Experience Includes:

- Acquisitions (leveraged and non-leveraged)
- Sales (assets and equity)
- Contracts of all types and purposes
- Financing and refinancing of debt
- Real estate acquisitions and management
- Federal and state tax planning, audits, advocacy, and appeals
- Succession and estate planning and estate administration
- Employment litigation and advice

Max's Litigation Experience Includes the Following:

- The first chair of trials in state and federal courts
- Appearances in administrative matters
- Managing outside counsel

Prior to joining the firm, Max practiced at a Delaware law firm. In this capacity, he focused on litigation and advisory matters relating to Delaware corporations and alternative entities, including counseling corporations and other entities and their directors and members on corporate governance and fiduciary duties, mergers and acquisitions, poison pills, appraisal cases, books and records demands, stock option grants, tax matters and trust litigation.

Max has served as General Counsel for a multinational group of nine businesses spanning the healthcare, information technology, manufacturing and international industries with hundreds of employees in numerous countries and offices in King of Prussia, PA, USA and Shanghai, China. He has also served as outside in-house counsel to businesses in the trucking, warehousing, stone, real estate development, medical services and telecommunications industries.

Before becoming a lawyer, Max managed his family's trucking and warehousing business in Western Pennsylvania.

He is viewed by many of his clients as their outside general counsel and has proven to be a valuable resource and reliable member of their teams. Max is accessible and responsive to his client's needs, whether to answer a simple question or advise on complex litigation or transactional issues.

"To Max, thank you for leading us through every step of this process. For negotiating settlements, broker agreements, closing timeframes, and relationships with both those on the seller and buyer side.

You committed to steering us through this and have simply refused to disappoint regardless of the challenges and last-minute issues that popped up. You found a way to work with our [adversaries] productively and to negotiate with the buyer's side when it seemed almost impossible. We know you've worked day and night, weekends and vacations, to get us to the finish line. It is impossible to underestimate the role you have played."

— Client

PODCAST

- Co-host of Trust Us: Estate Planning Wisdom (click here to listen)

PUBLICATIONS

- "Avoiding an Adverse Tax Impact on Death of an S Corporation Shareholder," The American Bar Association Tax Times, Vol. 40 No. 2
- "Alert: The Paycheck Protection Program Is Now Accepting First Draw and Second Draw Applications"
- "SBA To Require PPP Borrowers of \$2 Million or More to Provide Documentation to Support Certification of Necessity Due to Economic Uncertainty"
- "Paycheck Protection Program (PPP) Loan Forgiveness Primer"
- "Offit Kurman's Guide to the CARES Act"
- "What Employers with 500 Employees or Less Need to Know about the CARES Act"
- "Facts About the CARES Act"
- "In Delaware - Is Your Business 'Essential' or Not? A Deep Dive with Our Guidance"
- "New Jersey Law Permits Pass-Through Entities to Bypass the Federal Cap on State and Local Tax Deductions"

SPEAKING ENGAGEMENTS

- Case Study Estate Tax Reduction Strategies: Business and Investment, Virtual Panel Presenter, Exit Planning Exchange (XPX) Philadelphia, PA
- Simulated Legal Negotiation, Virtual Panel Presenter, Exit Planning Exchange (XPX) Philadelphia, PA

REPRESENTATIVE MATTERS

- Closed countless M&A deals as counsel for sellers and buyers in a range of businesses, including equity and debt transactions ranging from as high as \$55 million to as low as \$45,000
- Successfully advised C-suite executives in negotiations to join an employer and also in separations of employment
- Successfully advised businesses in the engagement and separation of executives and employees
- Obtained clear title for property owners in quiet title matters
- Advised clients on litigation and governance issues arising from high-profile mergers and acquisitions, including Dow Chemical/Rohm & Haas, ADVO/ Valassis, CVS/Caremark, Shire Pharmaceuticals/ Transkaryotic Therapies and Republic Services/Allied Waste
- Defended acquirer regarding a \$650 million appraisal action
- The First chair of a one-week jury trial in breach of contract matter - obtained a jury verdict for the client, a ruling upheld on appeal
- Represented contractors and subcontractors in construction litigation matters
- Represented designers and manufacturers in the theft of trade secrets litigation
- Obtained defense verdict for a non-profit organization in a land use dispute
- Obtained favorable resolution for a taxpayer in tax controversies with the IRS
- Obtained a favorable resolution for a business owner in a U.S. Department of Labor investigation

EDUCATION

- Villanova University School of Law, LL.M, (Tax & Estate Planning Certificate)
- Villanova University School of Law, J.D.
- Villanova University, MBA
- Pennsylvania State University, B.S., Finance

ADMISSIONS

- Delaware
- Pennsylvania
- New Jersey
- United States Tax Court
- Third Circuit Court of Appeals
- U.S. District Court, District of Delaware
- U.S. District Court, Eastern District of Pennsylvania
- U.S. District Court, Middle District of Pennsylvania
- U.S. District Court, District of New Jersey