

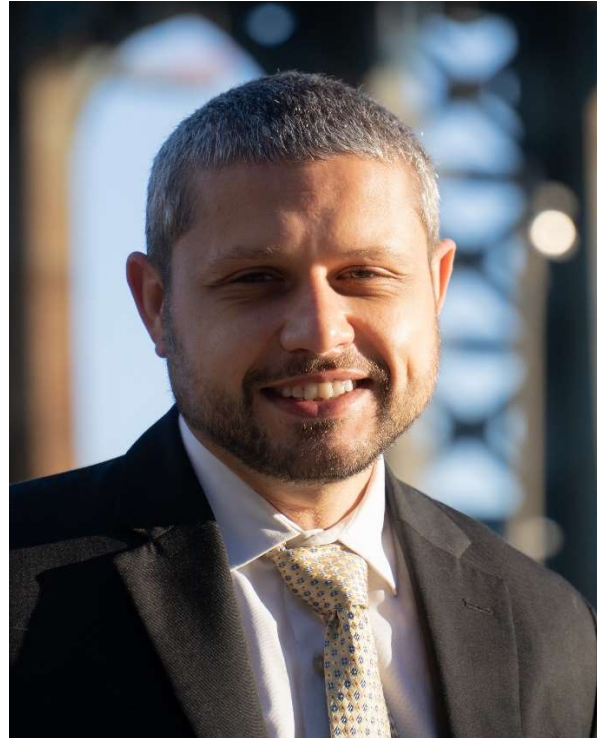
MIKHAIL E. LEZHNEV – FULL BIOGRAPHY

APRIL 27, 2021

Mikhail E. Lezhnev, Esq., CPA, MBA, LLM (Mike) is a New York City based Attorney & Counsellor-at-Law who is the founder and principal of Lezhnev Law PLLC.

Mr. Lezhnev advises high-net-worth and very-high-net-worth individuals and private businesses from the Cryptocurrency (Bitcoin, Binance, Ethereum, etc.), E-Commerce (Amazon, Instagram, YouTube, etc.), and Real Estate arenas. The Law Firm particularly caters to Millennials and Generation Z individuals with newly found wealth who the Law Firm refers to as Ecommillionaires and Cryptomillionaires or Cryptillionaires.

Mikhail practices private business & corporate law, cryptocurrency planning, tax law, and estate planning/private wealth.



Mr. Lezhnev has served as General Counsel to an international telecommunications company, an advertising company, and to an IPTV marketing/dealer company for over five years. As such, he has counseled the related Executive(s) and Principal(s) on legal and tax matters on a daily basis during that time.

Further, Mr. Lezhnev has successfully negotiated, counseled on and/or drafted various business, corporate, telecommunications, marketing, employment, technological, E-Commerce, and IPTV-related agreements or documents.

Further, he has managed, appeared as counsel of record, and/or actively participated in multiple federal litigations in the United States Court for the Southern District of New York as well as the Ontario Court's Commercial List and the Court of Appeal for Ontario. Moreover, Mr. Lezhnev has negotiated or advised on the legal and financial implications of numerous retainer agreements with domestic and international law firms as well as domestic Financial Damages experts.

Since February 2020, Mr. Lezhnev has remotely served of Counsel to Urban Thier & Federer, P.A., an international full-service law firm with offices in California, New York, Florida, Texas, United Kingdom, and Germany. As such, Mr. Lezhnev has advised on international estate planning and international estate administration, including the submission of Form 706-NA to report the US estate taxation of US corporate stock owned by a foreign non-resident decedent.

Since 2019, Mr. Lezhnev has intermittently served of Counsel to a west-coast based boutique--Baker Tax Law LLC on a remote basis--focusing on tax law analysis and research of executive compensation, partnerships, and private equity funds.

Since 2018, Mr. Lezhnev has remotely served of Counsel to Lara Sass & Associates, PLLC, focusing on very-high-net worth and ultra-high-net worth estate planning matters, including Grantor Retained Annuity Trusts, Irrevocable Asset Protection and Personal Residence Trusts as well as amendments and decantings of Irrevocable Trusts.

Mr. Lezhnev started his career practicing Tax, Trust & Estate, and related closely-held private Business/Corporate Law at two long-standing and reputable New York based law firms: Meltzer Lippe Goldstein & Breitstone LLP and; Capell Barnett Matalon & Schoenfeld LLP. As such, Mr. Lezhnev has worked on matters involving private wealth, family offices, privately held businesses, asset protection, and tax controversy since 2013. His transactional tax matters have included liquidations, captive insurance companies, tax-free mergers, corporate contributions and distributions as well as stock and asset acquisitions.

Mr. Lezhnev has also represented and counseled clients in income/estate tax audits and Voluntary Disclosures of non-compliant foreign bank accounts and other assets before the IRS, state tax departments, and the IRS Appeals Office. His other matters have involved compensation tax planning, international asset tax compliance, and tax basis planning as well as corporate and partnership formation and organization. Mr. Lezhnev regularly advises concerning the Tax Cuts and Jobs Act (Tax Reform) of 2017 as well as COVID-19 related regulations and payroll tax credits.

In 2013, Mr. Lezhnev completed a joint Juris Doctor and Master of Business Administration degree program. During this program, he gained a broad range of litigation, tax law and other legal experience with the IRS Chief Counsel's Office, United States Attorney's Office, Richmond District Attorney's Office, New York City Council, Gucci Group's International Tax Counsel, and by drafting/researching a practitioner's guide chapter (on Securities Partnerships) with Tax Law Professor Bradley Borden. Post the JD/MBA program, Mr. Lezhnev completed a fellowship with the Property Tax Certiorari Bureau at the Nassau County Attorney's Office.

In 2015, Mr. Lezhnev became a Certified Public Accountant (CPA). In 2018 (convocation in 2019), Mr. Lezhnev remotely completed an advanced law degree--an LLM in Taxation at the Boston University School of Law--with emphases in Corporate and International Tax Law.



Mr. Lezhnev invested into his first Bitcoins (BTC), Ethers/Ethereum (ETH), and Litecoins (LTC) holdings in the middle of 2017 and has been a fervent holder and supporter of the cryptocurrency industry since that time. Also since then, Mr. Lezhnev has applied his MBA/CPA background to research and learn blockchain technology, decentralized finance, and E-Commerce. As such, Mr. Lezhnev advises technologists and cryptocurrency holders on business, tax and estate planning implications of E-Commerce businesses and high-net-worth crypto asset positions. Also in 2017, Mikhail took numerous informal IQ tests, scoring between 131-150 of 151 on these tests.

Mikhail founded Lezhnev Law in 2017 and formed Lezhnev Law PLLC in 2018. Mikhail is an avid equities and crypto investor, a lifelong New Yorker, and is fluent in Russian.

Public Social Media Includes:

- Instagram: @iesqr
- LinkedIn: [linkedin.com/in/mlezhnev/](https://www.linkedin.com/in/mlezhnev/)

Admissions and Licenses:

- US Court of Appeals, Second Circuit, 2018
- US Tax Court, 2018
- US Federal District Court, Southern District of New York, 2018
- New York State, Certified Public Accountant, 2015
- New York State Bar, Supreme Court Second Judicial Department, 2014

Education:

- LLM in Tax Law, Boston University School of Law, 2019
 - Attended on a remote basis 2017-2018
- JD/MBA, Brooklyn Law School, 2013
- JD/MBA, Baruch's Zicklin School of Business (CUNY), Manhattan, 2013
- BA, *cum laude*, College of Staten Island (CUNY), 2006-2009
- HS, Advanced Regents Diploma, Brooklyn Studio S. School, 2003-2006

Associations:

- American Bar Association
- New York City Bar Association
- New York State CPA Society

