

MATTHEW S. SWINGLE
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EDUCATION

Louisiana State University, Paul M. Hebert Law Center, Baton Rouge, LA
J.D., May 2011

Duke University, The Graduate School, Durham, NC
Department of Mechanical Engineering and Materials Science
Qualifying and Preliminary Examinations Passed 2000-2005

Duke University, Pratt School of Engineering, Durham, NC
B.S.E. Mechanical Engineering, magna cum laude, 2000

BAR ADMISSIONS

State Bar of Texas
The Florida Bar
United States District Court, Middle District of Florida

EXPERIENCE

Aviation Tax Consulting, Lakeland, FL
Attorney, June 2015 – present

- (1) Full-service aircraft transaction and tax boutique law firm
- (2) State sales/use tax planning, federal tax planning, and audit defense for aircraft owners and operators
- (3) Federal tax focus with respect to hobby loss, passive activity loss, at-risk loss and travel/entertainment substantiation
- (4) Flight log processing for federal tax purposes; calculation of depreciation and expense disallowance
- (5) SIFL fringe benefit calculations
- (6) Advise clients with respect to FAA compliance and loan/insurance agreement compliance
- (7) Draft, review, and revise aircraft purchase contracts, leases, charter/management agreements, co-ownership agreements, operating agreements, loan contracts, security agreements, insurance contracts

Myers and Fuller, P.A. d/b/a Bass Sox Mercer, Tallahassee, FL
Attorney, April 2014 – June 2015

- (1) Counseling automotive dealerships regarding mergers and acquisition, sale of dealerships and generational transfers
- (2) Draft asset purchase agreements and related real estate purchase agreements and leases for automotive and powersports dealership boutique firm
- (3) Draft closing documents and attend closings
- (4) Aircraft audit defense

Advocate Consulting Legal Group, PLLC, Naples, FL
Attorney, January 2012 – April 2014

- (1) Advise businesses and high-net-worth clients, along with their primary attorneys and CPAs, in aircraft acquisitions and dispositions
- (2) Structure and negotiate aircraft transactions with private sellers, brokers and manufacturers and their dealer networks (Bombardier, Cessna, Cirrus, Piper, Gulfstream, Embraer, etc.)
- (3) State sales/use tax planning, federal tax planning, and audit defense along with FAA compliance
- (4) Draft, review, and revise aircraft purchase contracts, leases, charter/management agreements, co-ownership agreements, operating agreements, loan contracts, security agreements, insurance contracts

Spirit AeroSystems (formerly **The Boeing Company-Boeing Commercial Airplane**), Wichita, KS

Propulsion Systems and Structures Engineer, September 2005 – June 2008

- (1) Performed aerodynamic, compressible flow, heat transfer and acoustic analysis with emphasis on strut/nacelle structures using ANSYS Fluent and other geometrical gridding software
- (2) Directed design and stress engineers with aerodynamic and thermal loads
- (3) Preliminary structures and systems drafting
- (4) Completed Boeing Design for Durability (stress analysis) training

Personal Interests

Certified Flight Instructor #3081237CFI