



## Noel Brock

PRINCIPAL

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### OFFICE

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### PRACTICE AREA & SPECIALIZATION

International Tax  
Mergers & Acquisitions

### INDUSTRIES SERVED

Private Equity &  
Investment Advisory

### CREDENTIALS AND CERTIFICATIONS

CPA, Michigan

### EDUCATION

LLM, Georgetown  
University Law Center  
JD, West Virginia  
University College of Law  
MAcc, West Virginia  
University  
BS, Business  
Administration, minor in  
Accounting, Concord  
University

Noel brings over 20 years of public accounting and legal experience to HCVT, including tenures at the Big 4, and a top-five global law firm. Noel specializes in mergers and acquisitions, and the private equity industry with a particular emphasis on partnership, corporate, international, and debt tax issues. He assists clients in developing and implementing tax-efficient strategies for business formation, financing, operations, and disposition transactions. Noel has represented public and private companies on both the buy-side and sell-side to structure transactions to minimize taxes. He has assisted private equity clients with fund formation, exit, and addressing ongoing issues. He has advised both domestic and foreign private equity fund investors (including sovereign wealth funds) regarding the optimal tax structure of planned investments. Noel has structured international joint ventures between publicly traded corporations. He has also represented both private and public corporations and their shareholders in connection with a variety of formation, reorganization and structuring/restructuring matters.

Noel is a frequent contributor to the American Bar Association (ABA) community as a speaker for international and national conferences. He also has authored and co-authored many articles in leading national and international tax journals, including *The Tax Adviser*, *Journal of Accountancy*, *Journal of Passthroughs*, *Journal of International Taxation*, *Tax Notes*, *The Journal of Legal Tax Research*, *Practising Law Institute*, and *TAXES*, *The Tax Magazine*, among others. He has also served in various leadership positions for the ABA, such as Chair of the Partnerships & LLCs Committee and Chair of the Young Lawyers Division of the Foreign Activities of U.S. Taxpayers (FAUST) Committee, as well as the American Institute of Certified Public Accountants as Chair of Tax Technical Resource Board.

Additionally, Noel is an assistant professor at Eastern Michigan University in the Masters of Tax Program. Noel is a Certified Public Accountant in the state of Michigan. He received his LLM from Georgetown University of Law, his master's in accounting from West Virginia College, and JD from West Virginia College of

Law, and holds an undergraduate degree in accounting and business administration from Concord University. Before joining HCVT, he was the partnership tax practice leader in the Washington National Tax Office of Grant Thornton.

## Professional and Community Involvement

American Bar Association, Chair of the Partnerships & LLCs Committee of the Section of Taxation  
West Virginia Tax Institute, Board of Directors  
American Institute of Certified Public Accountants

## Tax Alerts

House Advances Significant 2021 Tax Changes  
September 20, 2021

Employee Retention Credits  
April 23, 2021

CARES Act – Tax Provisions for Businesses and Individuals  
April 13, 2020

IRS Postpones Filing and Payment Deadlines for Gift and Generation Skipping Transfer Tax (GST) Returns from April 15, 2020, to July 15, 2020  
March 30, 2020

IRS and California Postpone Filing and Payment Deadline  
March 22, 2020

IRS Postpones April 15 Tax Payment Deadline to July 15 and California FTB Announces Postponement of Filing and Payment Deadlines  
March 19, 2020

IRS Delays April 15 Tax Payment Deadline by 90 Days for Millions  
March 17, 2020