



## Nicholas Surmacz

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Nicholas Surmacz is a senior advisor and former senior official at the U.S. Department of Justice (DOJ) and the U.S. Securities and Exchange Commission (SEC). He is also a former senior official at the U.S. Securities and Exchange Commission (SEC) and the U.S. Securities and Exchange Commission (SEC). He is also a former senior official at the U.S. Securities and Exchange Commission (SEC) and the U.S. Securities and Exchange Commission (SEC).

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### Admissions

- New York
- Delaware
- Florida
- Illinois
- Michigan

### Education

- JD, University of Michigan
- MBA, University of Michigan
- BA, University of Michigan

### Accolades

Mr. Surmacz was named a "Top 40 Under 40" by STEP in 2023/24, "Top 40 Under 40" by STEP in 2020, and "Top 40 Under 40" by STEP in 2014.

### Select Engagements

- Advised on the acquisition of a major U.S. technology company by a foreign entity.
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# KOBRE & KIM

- 美國國稅局 (IRS) 關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定

## Publications & Presentations

- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定” 2017 年 3 月
- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定” 2017 年 3 月
- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定” 2017 年 2 月
- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定” 2018 年 5 月
- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定” 2018 年 3 月
- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定” ABA 第 26 屆年會 2016 年 5 月 2 日 2016 年 10 月
- 文章“關於 2017 年 12 月 31 日以前到期之 529 計劃之新規定 HEAT 第 27 屆年會” ABA 第 27 屆年會 2017 年 5 月