

### Attorneys

- Debra L. Boje
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## Tax

The Firm's Tax Practice Group has experience in all aspects of federal income, gift and estate tax planning and implementation, as well as in representation of taxpayers before taxing authorities, and at all levels of litigation in both civil and criminal tax cases. Our attorneys are knowledgeable in the area of state taxation. Members of this practice area assist in solving tax-related problems and challenges in almost every other area of the Firm. A team approach involving our Tax attorneys and those in the Corporate, Real Estate, Trusts and Estates and Litigation practices is vital to ensure that our clients' legal requirements are fully addressed.

The Firm's Tax attorneys have one or more of the following credentials: LL.M. in Tax; CPA certification; or tax certification by The Florida Bar.

Members of the Tax Practice Group have authored chapters in leading U.S. tax services and regularly publish articles in national and international tax and legal periodicals. They are frequently called upon to speak at tax seminars at the local, state and national levels.

Among our clients are individuals, corporations, partnerships, trusts and estates, governmental agencies and tax-exempt organizations. Because of the variety and complexity of the Firm's tax representation, our lawyers routinely monitor proposed changes in tax statutes and regulations at the federal and state level and keep clients apprised of major tax law revisions.

The Firm's specific tax experience includes:

### INCOME TAX PLANNING

The Firm's attorneys handle the tax aspects of all types of business transactions, including incorporations, subchapter S elections, acquisitions, joint ventures, bankruptcy, reorganizations, sales, mergers and acquisitions. Likewise, we work closely with private investors and owners of closely held businesses on personal, estate and financial planning. We are frequently called upon for the following:

- Structuring proposed transactions to achieve the business goals of the client while obtaining the optimal tax benefits;
- Determining the appropriate entity for new enterprises to achieve the diverse tax and financial objectives of each of the participants in the business;
- Representing clients on the tax consequences of bankruptcy and other workout situations;
- Consulting with clients and their accountants on the proper reporting of transactions for state and federal income;
- Structuring settlement agreements in divorce cases to achieve the financial and tax objectives of the parties; and
- Consulting with clients on prospective tax liabilities from the disposition of business enterprises and the structuring of the same.

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### **PARTNERSHIPS AND JOINT VENTURES**

The Firm's strong background in real estate transactions has resulted in a particular tax ability in structuring and drafting partnership and joint venture documents, and further includes:

- Analyzing proposed transactions to determine the effect of the rules governing special allocations, passive loss limitations and at-risk requirements;
- Structuring partnerships and joint ventures with tax-exempt or foreign partners to comply with the rules governing these relationships; and
- Compiling offering memoranda, drafting partnership agreements and issuing tax opinions in connection with real estate transactions and syndications.

### **TAX LITIGATION AND ADMINISTRATION**

Members of the Tax Practice Group are skilled in handling tax controversies, including:

- Representing taxpayers before the Internal Revenue Service and Florida Department of Revenue in audits, collections, field conferences and administrative appellate proceedings;
- Representing taxpayers before the United States Tax Court, United States District Court, United States Claims Court, Circuit Courts of Appeal and Supreme Court; and
- Applying and negotiating with the Internal Revenue Service for private letter rulings and technical advise memoranda and with the Florida Department of Revenue for technical assistance advisements.

### **TAX-EXEMPT ORGANIZATIONS AND CHARITABLE PLANNING**

Our attorneys are particularly proud of their involvement in the creation and operation of tax-exempt, charitable organizations. They have particular experience in:

- Drafting applications for recognition of tax-exempt status for organizations, as well as providing advice to maintain that exemption;
- Analyzing and structuring all aspects of tax-exempt financing to ensure that interest on such financing is exempt from federal income taxation; and
- Evaluating business opportunities for gift and estate tax benefits to maximize the transfer of wealth by our clients.

### **INTERNATIONAL TAXATION**

In recent years there has been a proliferation of investments by foreign individuals and entities in Florida, as well as business opportunities for U.S. taxpayers overseas. As a result of representing clients in various numerous international tax matters, we are skilled in:

## Tax (Continued)

- Analyzing and structuring foreign and domestic entities and transactions for foreign taxpayers conducting business in the United States to minimize their worldwide estate and income tax exposure;
- Structuring foreign and domestic entities and transactions for U.S. taxpayers conducting business overseas; and
- Counseling clients on tax compliance matters in the U.S. and abroad.

### **DEFERRED COMPENSATION, PENSION PLANS AND EMPLOYEE BENEFITS**

Attorneys in the Tax Practice Group regularly advise clients on the structure of employee compensation and the long-term accumulation of wealth and are involved in:

- Structuring and drafting qualified retirement and welfare plans, such as pension and profit sharing, employee stock ownership and qualified stock option plans;
- Drafting nonqualified deferred compensation arrangements for both taxable and tax-exempt organizations; and
- Analyzing the status of workers as employees or independent contractors.