



Federal Tax Planning

Excellent tax planning strategies don't just happen, they require a complex blend of technical knowledge, business savvy and practical advice. Our deeply experienced Federal Tax Planning Group take the time to understand your business objectives and craft a customized plan for your unique tax situation. We understand that business goals drive the deal, and we tailor our advice to meet goals while maximizing tax benefits.

Mergers, Acquisitions, Rollups and Joint Ventures

An optimal deal structure is key in planning successful mergers, acquisitions and joint ventures. There are many alternatives on the table, but these choices can produce very different tax consequences. Our knowledgeable team is an excellent legal partner in pursuing optimal tax positions and negotiating favorable deal structures. We can assist with:

- Deal structure strategy for tax optimization
- Tax planning for asset sales and acquisitions
- Tax planning for stock sales and acquisitions
- Tax planning for partnership sales and acquisitions
- Avoiding tax traps in mergers and acquisitions
- Purchase/sale agreement taxation provisions
- Structure rollover equity investment for tax optimization
- Golden parachute/409A compensation planning
- Tax treatment of deferred purchase price
- Impact on executive compensation
- Tax basis utilization planning
- Tax treatment of escrow agreements
- Purchase price allocation



Corporate Reorganizations and Conversions

Corporate taxpayers can often benefit from specialized tax planning when considering a reorganization or conversion transaction. We are well-versed in leading edge practices for obtaining tax-favorable treatment through corporate reorganization or conversion transactions. We can assist with:

- Tax-deferred mergers
- Stock-for-stock exchanges
- Stock-for-asset exchanges
- Forward and reverse triangular mergers
- Disregarded entity planning techniques
- Spin-offs and split-offs
- Section 1202 qualified small business stock planning
- Corporate/limited liability company conversions
- Stock option/executive compensation rollover planning

S Corporation Planning

S corporations offer a unique blend of corporate taxation and "flow-through" taxation, similar to a tax partnership. We know when and how to utilize the S corporation alternative to maximize tax advantages and add value for our clients. Our experience includes:

- Section 338(h)(10) and section 336(e) elections planning and utilization
- "F" Reorganization sale structuring
- S corporation recapitalization planning to facilitate new investment
- Qualification, eligibility and election
- Built-in gain management
- QSUB planning
- Choice of entity analysis
- Tax basis step-up optimization



- Employment tax planning
- Ownership/succession planning
- Avoiding S corporation-related tax traps
- Structuring Buy/Sell Agreement

Partnership/Limited Liability Company Tax Planning

Limited liability companies and other partnership-based tax entities can offer flexibility from both a tax and general legal perspective. Our attorneys have strong tax and business backgrounds that equip us to use partnership-based tax entities to your advantage.

We often advise clients with respect to special allocations, contributions and distributions of property, mixing bowl strategies, entity liability planning and tax-advantaged profits interests for service partners. We also advise on:

- LLC formation and operating agreement planning
- Issuing profits and capital interests to incentivize management
- Tax benefit optimization for real estate companies
- Income/loss allocation planning, including special allocations
- Strategic uses in mergers and acquisitions
- Liquidation and distribution planning
- Strategic use of multiple entities
- Ownership succession planning
- Passive activities rules

Taxation of Real Estate Transactions, Including Like-Kind Exchanges

Real estate matters can pose special tax issues, and we often leverage specialized planning opportunities for best outcomes. These include:

- Issuing profits interests to developers



- Tax incremental financing planning
- Installment sale structuring
- Tax planning relating to sales of real estate between related parties
- Like-kind exchange planning, including multiparty forward and reverse exchanges
- Planning to minimize ordinary income and maximize capital gain on sales of real estate

Ownership Succession Planning

Our team can also help facilitate and implement long-term ownership succession planning. Understanding your long-term goals is critical, and we use various legal tools to you achieve these goals while minimizing estate and gift taxes. We help with:

- Installment sales
- Redemptions
- Related-party transactions
- Entity planning to facilitate gifting
- Buy/sell agreements
- Utilization of multiple classes of stock and partnership interests

Key Contacts



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