



MATTHEW CARRUTH

Associate

Corporate and Tax

Orange County

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Matthew Carruth's practice focuses on tax planning, tax controversy, and business transactions. In his tax planning practice, he has advised clients on the structuring of mergers and acquisitions, inbound and outbound cross-border transactions, employee compensation plans, and various individual income, gift, and estate tax matters. He has represented clients in tax controversies before U.S. and California tax authorities. He has also handled mergers and acquisitions (buy side and sell side), and matters relating to the formation and operation of corporations, partnerships, and limited liability companies.

Prior to joining Rutan & Tucker, Matthew worked for KPMG's Mergers and Acquisitions Tax Services group. He also clerked at the U.S. Tax Court and worked for three years as an attorney-adviser in the U.S. Securities and Exchange Commission's Division of Economic and Risk Analysis.

Representative Matters

- Advised non-U.S. individual on the restructuring of an investment in a U.S. real property holding corporation, including on Foreign Investment in Real Property Tax Act of 1980 issues
- Advised companies on the drafting of deferred compensation plans, including plans with incentive stock options and restricted stock units
- Represented married couple in appeal of California Franchise Tax Board audit of their individual return and the return of their wholly-owned subchapter S corporation
- Represented buyer in a purchase of all of the assets of a food distribution business, including drafting operating agreements for new entities formed in connection with the acquisition
- Represented seller in a tax-free acquisition of stock of the seller's transportation services business
- Represented sellers in a sale of all of the assets of their wireless infrastructure services business

Related Services

- Corporate and Tax
- Tax

Related Industries

- Food and Beverage
- Restaurants and Hospitality
- Wholesale and Manufacturers

Bar & Court Admissions

- State Bar of California
- U.S. Tax Court

Education

- University of California, Berkeley (B.A., 2005)
- The George Washington University Law School (J.D., 2008)
- Georgetown University Law Center (LL.M., 2013), received Chetwood Prize for

highest G.P.A.

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