

## TAX

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Rutan & Tucker is a leader for tax-efficient structuring of individual and business transactions and effective resolution of tax controversies. Rutan & Tucker tax attorneys focus on all aspects of U.S. federal, state, local and international tax law, including estate planning and trusts and estates administration. As tax issues may arise in many of Rutan & Tucker's practice areas and service industries, our tax attorneys can skillfully handle all types of tax matters.

Our tax attorneys have diverse backgrounds and many years of experience. Many hold advanced degrees in taxation from leading tax programs around the country. Others have experience working at government agencies, the United States Tax Court, or multi-national accounting firms and law firms. Our tax attorneys author many published articles on technical issues and planning strategies, and they are frequently invited to lecture on tax topics at professional events. Some teach tax-related subjects at law schools in Southern California. Our tax attorneys collaborate to provide their collective expertise and experience to respond to our clients' needs with technically sound, innovative solutions and strategies.

Transactional Tax – Rutan & Tucker provides comprehensive transactional tax services to clients. This includes tax planning, structuring business entities, and drafting or advising on the terms of transaction documents. The goal of our transactional tax attorneys is to help clients identify and implement structures and strategies that achieve high levels of tax efficiency as our clients execute their business plans, while complying with the complex range of applicable tax laws and regulations. Common transactions types and engagements for which we provide advice include:

- Taxable and non-taxable mergers
- Stock and asset acquisitions
- Recapitalizations
- IRC 338 transactions
- Exchanges (including exchanges of real property under IRC 1031)
- Partnership diversification strategies
- Joint ventures
- REIT structures and transactions
- International structures for both outbound and inbound arrangements
- Multi-state tax planning (including state income and franchise taxes, sales taxes, property taxes and local assessments)
- Succession planning for closely held companies
- Equity based compensation arrangements

Tax Controversy – Disputes with tax authorities can have material impacts on clients of all sizes, not only in terms of the financial stakes in such cases, but also in terms of the stress and distractions such cases can cause management and business owners. Our tax attorneys understand the goal of resolving tax disputes as quickly and efficiently as possible. Our tax attorneys represent clients in administrative proceedings before federal and state authorities, handle appeals before the IRS, State Board of Equalization, and other appellate panels, and litigate in United States Tax Court and other venues when necessary. Our experience suggests that the vast

majority of cases are best resolved through settlements negotiated with the taxing authorities.

**State and Local Taxation (SALT)** – State and local tax matters are of great importance to our clients. As clients expand their operations into multiple jurisdictions, planning is necessary to address issues of state-level income and franchise taxes as well as sales taxes, property taxes and other local assessments such as city-level business taxes. Our tax attorneys have experience with a broad range of SALT issues and work with our clients to achieve tax-favorable results as our clients’ businesses extend to multiple taxing jurisdictions.

**International Taxation** – International tax issues arise in the case of U.S. companies expanding operations into foreign jurisdictions, and also in the case of foreign companies investing in the U.S. Our tax attorneys work with clients to determine how best to structure the legal presence in affected jurisdictions, as well as how to execute the transactions with international tax implications for clients of all sizes. Additionally, operations in foreign jurisdictions can trigger a number of disclosure obligations for U.S. taxpayers, and our tax attorneys can assist clients navigating through these complex regulatory requirements. Our tax attorneys are active in international bar organizations and have contacts with counsel in many jurisdictions. These contacts are often very valuable to help clients execute transactions requiring involvement from local counsel in those jurisdictions.

**Trusts and Estates** – Rutan & Tucker tax attorneys handle all aspects of estate planning and trust and estate administration. Our trusts and estates experts handle trust and estate related litigation and will contests. Our attorneys practice in the areas of: estate and gift tax reduction strategies, estate planning and asset preservation techniques, and international estate planning.