

TAX

Rutan & Tucker tax attorneys have the expertise and experience to assist clients with a broad range of tax related issues in transactional as well as tax controversy 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 collaborate to provide their collective expertise and experience to respond to our clients' needs with technically sound, innovative solutions and strategies.

TRANSACTIONAL SERVICES

We provide comprehensive transactional tax services to clients. This includes tax planning, structuring corporate organizations, and drafting or advising on the terms of transaction documents. 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, planning for multi-state tax efficiency, succession planning for closely held companies, equity based compensation arrangements, and many other matters for which tax concerns are of high significance. The goal of our transactional services 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.

Federal Income Taxation – A thorough knowledge of federal income tax is essential to properly design and implement tax-efficient transactions. Our tax attorneys have high levels of expertise with the federal tax laws. They 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.

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.

TAX CONTROVERSY SERVICES

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.

Our tax attorneys take cases to trial when necessary, and firm-wide resources are utilized in those circumstances, but in most of our cases, we are able to avoid the costs and uncertainty of trial. The scope of tax controversy matters our tax attorneys handle is broad and includes disputes involving federal and state income taxes, multi-state apportionment cases, and cases involving state-level unitary groups, federal consolidated return matters, and international tax issues. Our tax attorneys also represent clients in sales tax and property tax disputes, including multi-state disputes, often involving participation of the Multi-state Tax Commission. Our tax attorneys also have experience litigating estate tax issues and handling specialized matters such as IRS promoter investigations and foreign bank account disclosures.