

Business, Corporate Finance, and Tax

Tax

Contacts

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Garvey Schubert Barer's tax lawyers represent individuals, closely held companies, publicly traded companies and nonprofit organizations in a wide array of tax matters. Our focus includes the following:

- ▶ Corporate, partnership and individual tax planning and advice
- ▶ Business formations, reorganizations, distributions, redemptions and liquidations
- ▶ Structuring mergers and acquisitions, joint ventures and other business transactions
- ▶ Real and personal property taxation
- ▶ Obtaining private letter rulings or technical advice from the National Office of the Internal Revenue Service and state and local tax authorities
- ▶ Real estate transactions, including real and personal property exchanges
- ▶ Tax aspects of debt relief and bankruptcy, including debt workouts
- ▶ Tax consequences incident to civil litigation
- ▶ Representation before the Internal Revenue Service and state and local tax authorities in examinations / audits, appeals and litigation
- ▶ Sales and use taxation
- ▶ Employee benefits and executive compensation planning, documentation and operational compliance
- ▶ Federal, state and local civil tax legislation
- ▶ Representation in criminal tax investigations, appeals and trials
- ▶ Opinions and testimony on tax legislation at the federal, state and local levels
- ▶ Tax consequences incident to divorce
- ▶ International taxation

Federal Tax

Contacts

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Our Federal Tax lawyers help clients successfully navigate federal tax laws, advising them on myriad issues including minimizing tax burdens, compliance, and transactional tax planning and structuring. We deliver a full range of tax-related services to clients, backed by decades of experience.

Transactional Tax Planning

Our lawyers help business clients plan for, identify and resolve tax issues arising in mergers, acquisitions, divestitures, recapitalizations, real estate and other transactions. We assist new businesses to select a tax-appropriate legal structure.

Tax Controversies: Audits, Appeals and Litigation

Garvey Schubert Barer tax attorneys have a strong track record and decades of experience to back up advising and defending clients in tax controversies. We represent clients in income tax, employment tax, and estate and gift tax examinations, appeals and litigation. Our attorneys also provide legal support to CPAs and tax return preparers during examinations and appeals.

Criminal Tax Litigation

Our lawyers represent taxpayers being investigated or prosecuted in criminal tax matters, which may include charges of tax evasion, failure to file returns and reports, or filing false returns and reports.

Bankruptcy and Taxes

Bankruptcy proceedings have significant tax implications to debtors and creditors. We advise debtors, creditors and potential third-party investors on federal tax issues arising out of bankruptcy or debt restructuring. In addition, we help clients negotiate disputes with taxing authorities over the priority of tax liabilities.

Estate and Gift Tax Planning and Succession Planning for Family-Owned Businesses

We offer clients an array of estate-planning services from straightforward planning to structuring highly complex estate plans. We advise clients on gift planning, generation-skipping transfer tax planning, the use and creation of living trusts, family limited partnerships, durable powers of attorney and property transfer agreements.

Our lawyers help family-owned businesses plan for the transfer of control from one generation to the next, employing such planning tools as irrevocable trusts funded with life insurance to finance estate tax obligations. For more information, see the description of our Estate Planning and Probate practice on our Web site.

Employee Benefit Plans

We design and qualify a variety of retirement plans, including traditional defined benefit plans, cash balance plans, profit-sharing plans, 401(k) plans and other employee benefit arrangements. We also advise clients on the day-to-day administration of plans, and help them prepare reports and returns. Additionally, we represent them in disputes involving the duties of fiduciaries and the rights of participants and beneficiaries. For more information, see the description of our Employee Benefits and Executive Compensation practice on our Web site.

Tax-Exempt Organizations

Our tax-exempt clients include healthcare providers, educational institutions and other nonprofit organizations. We help our clients obtain and maintain tax-exempt status. In addition, we offer advice on structuring joint ventures, characterizing income and obtaining tax-exempt financing. For more information, see the description of our Charitable and Tax-Exempt Organizations practice on our Web site.

International Tax

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Our tax and benefits group has considerable experience dealing with the tax consequences of business and investment transactions that cross international borders. Garvey Schubert Barer attorneys are actively involved in advising U.S. and foreign companies on structuring their business activities so as to minimize foreign taxation and take advantage of available U.S. tax benefits. Our tax and benefits lawyers regularly advise clients on the tax consequences of mergers, acquisitions and joint ventures whether located within or outside of the United States, and posting employees abroad.

Property Tax

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When it comes to reducing your real and personal property taxes, Garvey Schubert Barer delivers value in several important ways. We are experienced in valuation theory, which can be highly complex in states such as Washington, Oregon and Idaho. We also

have proven litigation experience. This is critical because administrative appeals can lead to litigation in court. Our attorneys have decades of experience and are established leaders in their fields.

Garvey Schubert Barer offers clients one of the Northwest's premier property tax practices. In addition to valuation disputes of all types, our practice includes representing clients entitled to exemptions, tax deferrals, tax incentives and special assessments under state and local property laws. Our engagements have resulted in millions of dollars of tax savings for our clients.

Broad Client Base

We serve the full spectrum of commercial, industrial, transportation, and utility companies in the Pacific Northwest. Our clients include companies with food-processing facilities, hospitals and medical clinics, office buildings, high-tech facilities, wineries, hotels, residential condominiums, apartment buildings, shopping centers, airlines, REITs, pipelines, wind farms, and industrial plants such as bottling factories, saw and plywood mills, pulp and paper mills, aluminum mills, and steelworks.

We represent some of the largest employers in the Northwest, as well as companies in industries facing market constraints and international competition. Challenging market conditions can result in property devaluation, a fact often overlooked in taxing authorities' value assessments. An understanding of the market landscape and valuation theory makes Garvey Schubert Barer attorneys uniquely situated to meet client needs in any industry.

Results-Driven Attorneys

We have achieved excellent results for clients. One example is a recent settlement achieved for a global utility company, whose Oregon property had been assessed at \$2 billion. By cutting the assessment nearly in half, the settlement saved our client hundreds of thousands of dollars. Our lawyers also advise on general property tax matters with excellent results for our clients.

American Property Tax Counsel

Garvey Schubert Barer is a member in the American Property Tax Counsel (APTC), the national affiliation of independent property tax law firms. Membership is limited to the foremost firm in each state. Our designation as the member APTC firm for Washington, Oregon and Idaho serves as a testament to our experience and the exceptional service we deliver to clients.

State and Local Tax

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Our state and local tax practice is wide-ranging, including income taxes, excise taxes, sales and use taxes, business and occupation (B&O) taxes, real estate transfer taxes, tobacco taxes and other taxes.

Our attorneys have worked collaboratively with clients in a variety of industries, including forest products, metals, food processing, high-tech, hospitality and telecommunications. We also represent public utilities, transportation companies, wineries, and owners of office buildings and other commercial properties.

Overassessment of Real and Personal Property

We represent commercial, industrial and multistate utility and transportation taxpayers in appeals in federal and state courts contesting overassessments of real estate and other property. Our attorneys are well grounded in both valuation theory and tax assessment practices, as well as the constitutional principles governing assessments at the state level.

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Exemptions and Special Assessments

We represent clients in obtaining and maintaining qualification for exemptions, tax deferrals, tax incentives or special assessments. These include strategic investment and public housing programs, charitable organizations, facilities under construction, pollution control facilities and agricultural property.

Sales and Use Taxation

Our attorneys are well versed to assist our Northwest clients with complex sales and use tax issues, including those particular to Washington. Our attorneys help clients favorably resolve controversies over these tax issues. We also assist clients with sales and use tax planning, compliance issues, exemptions and, when necessary, litigation.

State Income Taxation

Interstate businesses operating in the Pacific Northwest's income tax states — Oregon, Idaho, Alaska and Montana — must allocate and apportion their income among the jurisdictions in which they do business. Our lawyers understand and work regularly with the constitutional principles underlying allocation and apportionment. We also understand these states' statutory deviations from the federal income tax rules.

Washington State Business and Occupation Tax

Out-of-state companies new to Washington are sometimes surprised by the size of their B&O tax bills. Computed as a percentage of gross revenue rather than net income, the B&O tax can substantially impact businesses used to operating under typical state income tax systems. A thorough understanding of the B&O tax is critical to business operations in Washington. With proper planning, a business can minimize the B&O tax by taking advantage of the law's classifications, exemptions and special provisions. We also represent clients in audits, administrative appeals, and litigation.

Other Taxes and Fees

We represent clients subject to a variety of other excise taxes unique to the Pacific Northwest states. Washington and Alaska, in particular, impose specialized excises that can produce substantial tax liabilities. Faced with the need to find new revenue sources, state and local governments have been imposing new fees in a variety of contexts. Our lawyers have been involved in landmark litigation that successfully argued certain fees are unconstitutional taxes.

Legislation and Consulting

Our attorneys frequently collaborate with industry associations, taxpayer groups and professional corporations interested in modifying the tax laws. We also provide expert testimony before legislative committees and draft proposals for laws and administrative rules. Our experience includes assessment of environmentally contaminated property, taxation of intangible personal property and appeal rights of taxpayers. Our attorneys are active in the Institute for Professionals in Taxation, American Property Tax Counsel, the American Bar Association's State and Local Taxation Committee, Associated Oregon Industries, and the Association of Washington Business.