

Tax

Guiding clients through complex tax law and *business strategy*

We are passionate about helping our clients understand complex tax matters and minimize risks while maximizing available tax benefits. Our tax attorneys identify potential issues early, helping clients avoid surprises and stay in front of fast-changing tax rules.

Whether a matter involves real estate transactions, corporate acquisitions, sales or reorganizations, or the formation and operation of corporations, partnerships or limited liability companies, we work closely with you to develop plans and solutions reflective of your specific objectives, making sure that you stay on the right side of the myriad of tax rules.

Clients look to us to address sophisticated tax matters involving corporations, limited liability companies, closely held companies, high-net-worth individuals, partnerships, municipalities, trusts and nonprofit organizations.

We offer practical guidance on federal, state and local tax issues associated with mergers and acquisitions, corporate formations and restructurings, debt workouts, liquidations, joint ventures, divestitures and spin-offs. Our team has extensive experience with non-income tax matters, including gross receipts taxes, sales and use taxes, real estate excise transfer taxes, leasehold excise taxes and property taxes.

We assist clients from a vast number of industries, including accounting firms. We represent a large number of accounting firms throughout the Pacific Northwest. Our attorneys advise accounting firms in a variety of legal matters, including entity formation, agreements among owners, quality assurance, ethics, claims defense and the drafting of engagement letters. We also provide accounting firms with support on tax and accounting matters, tax opinions, tax appeals and controversy, and tax planning. Additionally, our firm and its attorneys regularly host seminars and forums for accounting firms and CPAs, providing the opportunity to discuss hot tax issues and understand the ever-changing tax laws and regulations, enabling accounting professionals to better serve their clients. We are dedicated to supporting the accounting profession. Our tax attorneys regularly publish insights and legal updates on [Larry's Tax Law](#), a blog created by [Larry Brant](#) which is dedicated to providing technical support to tax and accounting professionals.

Corporate Transactions

Our attorneys help business clients plan for, identify and resolve tax issues arising in mergers, acquisitions, divestitures, recapitalizations, real estate and other transactions.

Tax Controversies and Disputes



We represent clients in disputes with the Internal Revenue Service, the Oregon Department of Revenue, the Washington Department of Revenue, and several other state and local taxing authorities throughout the audit process, at the various levels of administrative appeal and in litigation. We have assisted several clients regarding tax consequences incident to civil litigation, as well as in divorce matters. Additionally, we provide representation in civil tax audits, appeals and trials in tax court.

Federal Taxation

A Foster Garvey federal tax attorney represents clients in disputes with the Internal Revenue Service at the audit level, at the appellate level, and in litigation. Our experience also includes obtaining private letter rulings or technical advice from the Internal Revenue Service. We regularly address the special concerns of tax-exempt entities under the Internal Revenue Code, including participating mortgage loans, unrelated business taxable income, prohibited transactions under ERISA, and the Department of Labor's plan asset rules defining real estate operating companies and venture capital operation companies. We are also experienced in organizing and operating REITs and have set up REMICs for our financial institution clients.

Tax-Exempt Organizations and Nonprofit Counsel

We have extensive experience representing nonprofit and tax-exempt entities, including public charities and private foundations. This includes assisting with entity formation and applying for tax-exempt status, advising on corporate governance and fiduciary issues, advising on donation and endowment matters, providing tax advice regarding investments and joint ventures in order to avoid or minimize the tax on unrelated business taxable income (UBTI) and assisting with federal and state tax compliance matters (including issues relating to tax-exempt status and IRC chapter 42 excise taxes)

Partnerships & Joint Ventures

Our tax attorneys are experienced in identifying and addressing the issues embedded in the complex regulations specifically applicable to these entities governing capital contributions, taxable and nontaxable distributions, tax allocations, apportionment of liabilities in investors' tax basis, the award of interests to service members, dispositions of entity interests, and dissolution and terminating transactions.

Real Estate

Our tax attorneys handle matters for our various real estate clients, including taxable institutional and private investors, corporate real estate users, financial institutions, foreign investors, developers, syndicators, tax-exempt organizations, and public and private pension funds. Our tax attorneys frequently assist clients with real and personal property taxation, as well as real estate transactions and personal property exchanges. We are particularly skilled at structuring and restructuring partnership, limited liability companies and joint venture ownership vehicles.

State & Local Tax

In addition to helping clients with entity formation and business and real estate transactions, we handle a broad range of state and local taxes, including income, sales, estate, employment, gross receipts and other special excise taxes.

Contact

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