



## **Transactional Tax Planning & Tax Controversy**

Seltzer Caplan McMahon Vitek's tax attorneys act as a "private client group" for affluent clients, advising them on the financial and legal decisions involving the use and protection of their assets. Tax planning is a critical element of almost every transaction and/or investment and offers an opportunity to add value and minimize financial risk.

We respect the value of our clients' time and work efficiently to ensure that deals close on time without sacrificing excellent results. Our tax attorneys work on the tax aspects of transactions of all forms and sizes, from family transactions involving relatively small amounts to corporate sales transactions well into the millions of dollars. We ensure that our clients comply with tax-related disclosure obligations in the context of public and private debt and equity offerings and other transactions. We also advise clients on a variety of international business activities and tax matters and always ensure that our clients' interests are fully maximized.

Working closely with clients, we help them with both planning and advice on a wide range of tax issues including:

- forming, operating and dissolving "C" and "S" corporations; partnerships; and limited liability companies
- providing your employees with tax-exempt fringe benefits and tax-deferred retirement incentives
- planning regarding real property dispositions, including tax-deferred "like-kind" exchanges; involuntary conversions; and property tax reassessment
- compensation planning, including incentive, qualified and "phantom" stock options; and equity-based compensation for partnerships and limited liability companies
- use and appropriateness of trusts, including Charitable Remainder Trusts, "Defective" Grantor Trusts, Grantor Retained Trusts and Qualified Personal Residence Trusts
- sophisticated family tax planning to minimize - or eliminate - gift, estate and generation-skipping transfer taxes
- forming, operating and dissolving tax-exempt entities, including public charities; private foundations; and private operating foundations
- handling specialized tax filings, including:
  - pension plan reports (Form 5500)
  - estate tax returns (Form 706)
  - fiduciary income tax returns (Form 1041/541)
  - gift tax returns (Form 709)
- international tax planning
- tax audits, including representing clients at all levels: local, state and federal representation in tax controversies, including federal, state and local tax litigation and property tax matters

## Services

- Forming/operating/dissolving corporations, partnerships and limited liability companies
- Forming/operating/dissolving tax-exempt entities
- Tax-exempt benefit programs
- Trusts
- Family tax planning
- International tax planning
- Specialized tax filings
- Tax audits
- Compensation planning