

## Tax and Business Planning

### Primary Practice Contact Lance R. Rodgers

Encompassing a wide range of expertise, Barack Ferrazzano's Tax and Business Planning Group represents clients in a multitude of tax-oriented practice areas, including domestic and international tax and business planning, estate, and state gift and generation-skipping taxation, and the successful resolution of federal tax controversies. Our tax attorneys specialize in identifying creative tax solutions for complex problems arising in the planning and controversy areas, whether for the benefit of publicly held or private corporate or real estate clients, wealthy and entrepreneurially-minded individuals, partnerships and other business entities, or tax-exempt organizations.

Our clients represent virtually all sectors of the United States and foreign economies including manufacturing, distribution, financial services, securities and commodities, entertainment, transportation and other service industries, commercial real estate, and luxury goods.

### Domestic Planning

Our tax attorneys assist clients in analyzing, structuring and negotiating tax-efficient structures for complex business transactions. We have developed significant expertise in all aspects of original business formation, operations and numerous transactional areas, including mergers and acquisitions, tax-free reorganizations, divestitures, spin-offs, liquidations, stock and other asset sales and distributions, leveraged buyouts, workouts, bankruptcy and other restructurings, real estate investment trust and umbrella-partnership-REIT (so-called "UPREIT") transactions, joint venture and partnership transactions and issuances of debt and equity securities. The Firm's clients often rely upon our tax opinions in structuring large, complex transactions where it is not feasible to seek an advance ruling from the Internal Revenue Service. In addition, Barack Ferrazzano's tax attorneys also have significant experience in obtaining private letter rulings and other technical guidance from the IRS with respect to specific transactions.

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## **International Tax Matters**

Barack Ferrazzano's tax attorneys also have significant experience advising clients on a variety of international business activities and tax matters, including both the taxation of foreign entities and individuals in the United States and the taxation by foreign countries of United States businesses and individuals. The Firm's international tax practice encompasses a wide variety of transactions, including overseas business structuring of start-up operations and acquisitions to maximize the use of losses, create opportunities for deferral of United States tax on foreign earnings, and to minimize tax on transfers outside the United States; financings; foreign reorganizations and divestitures; and joint venture arrangements involving both foreign and domestic entities. Our attorneys are often called upon to counsel clients on highly complex and specialized federal tax rules applicable to United States businesses operating internationally, including transfer pricing, tax treaties, foreign tax credits controlled foreign corporations, foreign personal holding company and passive investment company rules, and foreign sales corporations. Additionally, our attorneys have been responsible for the planning and implementation, with the assistance of experienced foreign counsel, of a variety of international tax structures designed to minimize the imposition of non-United States income and other taxes throughout the world.

## **Federal Tax Controversy Matters**

Barack Ferrazzano's tax attorneys also represent their clients before the Internal Revenue Service or United States Tax Court in connection with their federal tax audit or litigation matters.

## **Our Team**

Our tax and business planning attorneys offer high levels of technical expertise, many years of experience in handling complex transactions and strong business backgrounds. In addition we are involved in a number of industry-related organizations and are well versed in the specialized tax rules governing particular industries. Several of our attorneys also are frequent lecturers and have written and published on a variety of tax topics.