

## PRACTICE AREAS

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- Energy
- Project & Equipment Finance
- Taxation

## EDUCATION

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- B.A., University of South Carolina, 1969
- J.D., Duke University, 1972

## BAR & COURT ADMISSIONS

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- North Carolina, 1972

## BERNARD B. CLARK



### MEMBER

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### CHARLOTTE

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Bernard Clark is experienced in all types of sophisticated tax planning and controversy work, representing large corporations and tax-exempt organizations mostly at the federal level. He has participated in obtaining numerous rulings from the Internal Revenue Service involving tax accounting and acquisition issues.

Clients trust him to offer practical and creative solutions for a broad array of tax planning and controversy matters, including:

- Corporate mergers and recapitalizations
- Planning involving issues related to S corporation reorganizations
- Investments of mezzanine and venture capital funds
- Acquisition of financially troubled companies (including preservation of net operating losses)
- Acquisitions of domestic entities by foreign companies
- Representation of C corporations, S corporations and partnerships in audits and at appeal

### OF NOTE

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- Included in *Best Lawyers in America* for Tax Law, 2012

### PROFESSIONAL AFFILIATIONS

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- American Bar Association

CONTINUED

**BERNARD B. CLARK**

- North Carolina Bar Association