

TAXATION

Moore & Van Allen's experienced Taxation team works skillfully and diligently to minimize tax impact on corporations, closely held businesses and high net-worth individuals.

Our tax attorneys—a number of whom are also Certified Public Accountants—regularly publish articles on tax issues in noted journals, lecture on tax matters to other attorneys and professionals, and have served as in-house tax counsel with corporations and accounting firms.

We bring that substantial knowledge and experience to bear in creating value for our clients—in mergers and acquisitions, trusts and estates, investing, real estate transactions, and in federal, state and international tax controversies.

We provide sophisticated tax planning for businesses, families and individuals across a range of transactions and situations, working to reduce taxes while not only complying with increasingly complex state and federal tax law but also seizing available opportunities under the tax codes.

Further, we work hard to keep our valued clients out of trouble. But when tax controversies arise, we're skilled at representing corporate entities and individuals in tax audits, appeals and litigation.

Further, we're backed by other noted MVA practice groups in Financial Services, Litigation, Employee Benefits, Business, Real Estate, and more, to provide seamless full-service counsel when client needs demand.

Practice focus:

- Business tax planning:
 - Tax-free reorganizations
 - Taxable acquisitions
 - Consolidated groups
 - Tax accounting methods
 - Financial products, including debt and equity offerings
 - Mergers, acquisitions, divestitures and joint ventures
 - Real estate transactions, including like-kind exchanges and transfers involving REMICs
 - Tax treatment of corporations and shareholders (including S corporations and consolidated groups)
 - Tax treatment of partnerships and partners (including limited liability companies and members)
- U.S. taxation of international transactions and operations, including controlled foreign-corporation issues, withholding-tax issues, tax treaties, and inbound and outbound investments
- Employee benefits

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- Trusts and estates
- Tax litigation, audits, appeals and controversies:
 - Internal Revenue Service
 - North and South Carolina Departments of Revenue
 - City and county tax authorities
 - United States Tax Court
 - United States District Courts
 - Court of Claims
 - North and South Carolina Courts of Appeals
 - North and South Carolina Supreme Courts
- Property and asset valuation for estate taxes and charitable contributions
- "Substance versus form" issues
- Related-party income and deduction-reallocation issues
- Tax fraud cases
- Creation and application of tax incentives in both North and South Carolina