

NEWS

Thomas Cooper quoted in Tax Notes article regarding Trump Tax Returns

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MVA Wealth and Estate Planning Associate Thomas Cooper was quoted in a *Tax Notes* article titled “Trump Tax Returns Call Consulting Fees Into Question” published September 29. Thomas is quoted regarding income tax and transfer tax issues related to the *New York Times*’ coverage of President Trump’s tax returns.

“It is acknowledged that employing family members in a family business provides for the same tax treatment as for unrelated parties, as the opposite result, in the words of Rev. Rul. 73-393, ‘would be tantamount to penalizing [a] father for employing his own child,’” Cooper said. *“Structuring family member compensation to obtain beneficial tax treatment will ultimately depend on the extent to which the taxpayer desires, or at least is willing, to shift wealth to other family members.”* But there are certainly other factors that must be considered in planning, Cooper said.

The complete article can be viewed [here](#).