

# TAX

Our experienced team of tax lawyers and professionals works skillfully and diligently to represent public corporations, closely-held businesses, high net-worth individuals, and other taxpayers at the international, national, state, and local levels.

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Our tax attorneys and professionals – a number of whom are also Certified Public Accountants – regularly address diverse client matters including on a big picture basis or subtle deviations and details of multiple tax systems.

We provide sophisticated tax planning for businesses, and individuals across a range of transactions and situations, working to reduce taxes while not only complying with increasingly complex tax law but also seizing available opportunities under the tax codes. And, when tax controversies arise, we're skilled at representing corporate entities and individuals in tax audits, appeals, and litigation.

Our group regularly publishes 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.

## Federal & International

Our attorneys and professionals bring 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 collaborate closely across disciplines including with attorneys in our Financial Services, Litigation, Employee Benefits, Business, Real Estate, and other groups, 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

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- 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)
- S. taxation of international transactions and operations, including controlled foreign-corporation issues, withholding-tax issues, tax treaties, and inbound and outbound investments
- Employee benefits
- Trusts and estates
- Tax litigation, audits, appeals and controversies:
  - Internal Revenue Service
  - United States Tax Court
  - United States District Courts
  - Court of Claims
- Property and asset valuation for estate taxes and charitable contributions
- "Substance over form" issues
- Related-party income and deduction-reallocation issues
- Tax fraud cases

### State & Local

Moore & Van Allen's state and local tax group handles cases involving city and county taxing authorities, the North Carolina Division of Employment Security, the South Carolina Department of Employment & Workforce, the North Carolina Property Tax Commission, the North and South Carolina State Treasurers, the North and South Carolina Departments of Commerce, the North and South Carolina Departments of Revenue, North and South Carolina Courts of Appeals, and North and South Carolina Supreme Courts. The group's experience spans across all 50 states, and Washington, D.C.

The experience of our state and local tax attorneys includes representing taxpayers in audit, settlement, protest and/or appeal with state tax agencies. We advise clients with respect to restructurings, state and local taxation of corporations, partnerships, and limited liability companies, and on state and local tax compliance issues.

We collaborate closely across disciplines including with attorneys in our Financial Services, Litigation, Employee Benefits, Business, Real Estate, and other groups, to provide seamless full-service counsel when client needs demand.

#### Practice Focus:

- Corporate income tax
- Franchise tax

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- Personal income tax
- Fiduciary income tax
- Sales and use taxes
- Gross receipts tax
- Business license taxes
- Real and personal property taxes
- Public utility taxes
- Fuels and excise tax
- Economic Development, including tax credits and other incentives
- Audits and administrative appeals
- Litigation of controversies
- Conducting due diligence and advising on related state tax structuring in mergers, acquisitions and other transactions
- Unclaimed Property