

Tax Law

Results achieved in prior matters are not meant to be a guarantee of success as the facts and legal circumstances vary from matter to matter.

At Wilentz, Goldman & Spitzer P.A., our tax team consists of seasoned attorneys with extensive expertise spanning federal, state, and local taxation, encompassing tax procedures and representing clients in tax trials before both federal and state courts. Our lawyers bring decades of experience to the table, having navigated intricate tax landscapes and resolved complex tax matters for a diverse range of clients.

Whether it's advising national corporations or guiding small businesses through state tax audits, our team is dedicated to delivering strategic solutions tailored to each client's unique needs and objectives.

We are able to provide tax counsel to meet the diverse needs of our clients in Business Transactions, State and Local Tax Matters, Civil and Criminal Tax Practice, Non-Profit Taxation, and Private Client Service.

Business Transactions

Business transactions involve the structuring and execution of various financial dealings within the framework of tax regulations to optimize tax efficiency and minimize liabilities for businesses. We cater to our clients' specific needs, offering comprehensive tax counsel on a range of matters including:

- Entity selection
- Real Estate transactions, including syndications, REITS, and Section 1031 transactions
- Purchase and/or sale of operating business to private equity or strategic investors
- Low-income housing and historic rehabilitation tax credit transactions
- Facilitating mergers, acquisitions, and corporate restructuring
- Tax structures of workouts, bankruptcies including Section 363 sales of assets

State and Local Tax Matters

State and local tax matters encompass a broad spectrum of legal issues. These matters include the interpretation and application of state and local tax laws, regulations, and ordinances. Our attorneys are well-versed in areas such as:

- Sales, Use, and Gross Receipts Taxes
- Real Property and Transfer Taxes
- Required Recordkeeping
- State Income and Franchise Taxes
- State Tax Exemptions
- State Tax Implications of e-businesses
- State Tax Aspects of Mergers and Acquisitions
- Tax Amnesty and Tax Disclosure Agreements

Civil and Criminal Tax Practice

Civil matters pertain to disputes and enforcement actions between taxpayers and tax authorities that primarily involve non-criminal violations of tax laws. Conversely, criminal matters in tax law involve intentional violations

of tax laws that may result in criminal charges, prosecutions, and potential imprisonment. Our tax lawyers have experience with client representation in:

- Handling federal tax examinations and IRS appeals
- State trial and appellate courts
- U.S. tax court and federal appellate court
- Addressing state and local tax audits and administrative proceedings

Non-Profit Taxation

Our attorneys offer a comprehensive range of legal services to public and private foundations, trade associations, business leagues, political organizations, hospitals, and senior care facilities. Our tax lawyers offer expertise and hands-on experience in:

- Filing and obtaining tax-exempt status through filings with the IRS
- Unrelated business income taxation advice
- Structuring joint ventures with non-profit and for-profit organizations
- Executive compensation
- Private inurement and private benefit counseling
- Structuring excess benefit transactions in order to comply with the Intermediate Tax Sanctions under IRC Section 4958

Private Clients Services

Private client services cater to the specialized needs of high-net-worth individuals and families in managing their tax affairs effectively. These services encompass a range of strategies tailored to optimize tax efficiency while ensuring compliance with relevant laws and regulations. In serving private clients, our tax attorneys collaborate closely with colleagues across different practice areas to advise on:

- Income tax planning
- Trusts and estate planning
- Crafting strategies on family tax and business succession planning
- Use of private and public foundations to effectuate charitable giving
- Structuring executive compensation packages