

## Contact

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## Tax Planning & Business Transactions

### Tax Planning & Business Transactions

Understanding the byzantine world of tax law and utilizing that highly specialized knowledge to a client's best advantage is the sine qua non of effective tax planning. We can help you plan your transactions in order to maximize tax benefits - and avoid tax disasters.

Day in, day out, we work with individuals and organizations who are subject to tax laws around the world, including domestic and foreign entities, C corporations and S corporations, partnerships and limited liability companies, professional associations and sole proprietorships, trustees and executors, consolidated groups, disregarded entities and tax exempt organizations. Whether your transaction is related to your business or involves a personal investment, we can help you structure the transaction in order to achieve the best results under federal, state, local and international tax laws.

We are experienced at working both individually and as part of multi-disciplinary teams. Whether you are implementing a new business venture, guiding a business through the start-up phase, managing significant developments throughout the life of a business, or directing the sale or dissolution of a business or its assets, we can identify and plan for the associated tax consequences and help you and the other members of your team reach your goals.

### Domestic and Worldwide Expertise and Capability: Meritas

Meritas Law Firms Worldwide is an international association of more than 200 independent business and commercial law firms in more than 70 countries. Every major city in the United States is home to a Meritas affiliate, and all of the traditional business centers as well as many emerging markets worldwide have affiliate firms. Each member firm includes English-speaking attorneys who have long-standing relationships in their communities and are well-versed in local business, legal and social customs. Chamberlain Hrdlicka is the Meritas affiliate for Houston.

### Areas of Expertise

#### International Tax Planning

- Cross-border business organizations, reorganizations and financing
- Earnings repatriations
- Treaty restructurings
- Global tax minimization, including transfer pricing and contract manufacturing arrangements
- Structuring to Reduce Withholding Tax

## **Tax Planning & Business Transactions, Continued**

- Organization of Multinational Joint Ventures
- Planning and management of Subpart F income and foreign tax credits
- Purchases and sales of tangible property
- Licensing of intangibles
- Competent authority

### Domestic Tax Planning

- Corporate, partnership and joint venture planning, including choice of entity
- Accounting method issues, including inventory methods and capitalization issues
- Real estate development activities and insolvency and workout arrangements
- Tax exempt organizations
- Advance pricing and section 6038A retention agreements
- Rulings
- Reasonable compensation analysis and business valuations
- Non-taxable exchanges and capital gains and losses
- Consolidated returns
- Timber and other natural resources
- Depreciation and amortization policies
- Accumulated earnings, personal holding company and alternative minimum tax
- Advising on the application of FIN 48 to domestic and international tax issues

