HALL BOOTH SMITH, P.C.

OVERVIEW | SERVICES | OUTCOMES

Overview

Our increasingly complex tax code is frequently and extensively changed, which creates serious risk and cost implications for individuals and businesses.

A legal team with extensive experience and knowledge of our complex tax laws can help develop and implement strategies for efficient tax planning to minimize tax liabilities, avoid costly mistakes and resolve disputes when they arise.

Leadership

Andrew K. Hazen

Partner

HALL BOOTH SMITH, P.C.

Hall Booth Smith's tax practice is led by Brad Coppedge, he hold a Master of Laws (LL.M.) in Taxation.

Our team often represents individual taxpayers in disputes with the IRS or state departments of revenue, tax structure in business operations and business transactions, personal planning of estates, and wealth planning.

At the state and federal level, we represent entity and individual clients in tax disputes and controversies with the IRS and state Departments of Revenue, including resolution procedures such as offers in compromise, innocent spouse filings and installment agreements, and tax audits. We represent clients in many diverse types of state and federal tax issues, including income, corporate, estate, excise, and sales & use and tax.

We also advise business clients on the best structure to achieve maximum tax benefits in transactions large and small, ranging from M&A transactions to stock and asset sales among individuals and closely held businesses. This may include a determination about or advice regarding capital contributions, tax-free mergers and reorganizations, divestitures and other transactional components. We have extensive experience in the formation and structuring of LLCs, partnerships, C corporations and S corporations, joint ventures and private equity transactions.

Our team also advises individuals on personal estate plans, closely held business restructurings and reorganizations, business transition

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Full Team

planning and the tax aspects in formation and operation of non-profit organizations.

We also review existing structure of entities for maximum tax efficiency, including advice regarding retirement plans, executive and deferred compensation arrangements, and fringe benefits.

Our tax and estate attorneys prepare federal estate and gift tax returns, and frequently work closely with our individual and entity clients’ Certified Public Accountants and other tax advisors to strategically develop and implement the best solutions for each client’s unique goals and circumstances.

Our team also has significant experience in complementary practice areas such as corporate and partnership, transactional, real estate and estate planning, which allows our Tax law team to work seamlessly across adjacent practice groups to provide comprehensive solutions.

Services

Ways We Serve You

We have extensive experience in transaction advisory services including:

- Deal structuring
- Federal, state and local tax due diligence
- Post-deal integration
- Tax attribute management
- Opinions and ruling requests
- Mergers and acquisitions

Our attorneys have represented clients in every aspect of administrative, civil, and appellate state and federal court tax litigation. Tax Practice areas include:

- Sales
- Service
- Use
- Contractors excise
- Fuel
- Prorate
- Real property
- Personal property
- Bank franchises
- Income taxation
- Document recording
- Stamp and realty transfer taxation
- Tax Collection
    - Collections
    - Foreclosures
    - Chapter 7, 11, 12, and 13 bankruptcy tax structuring and litigation
- IFTA
- Prorate Apportionment

Outcomes

With professional integrity and skill, HBS has successfully represented many clients with taxation issues. Some of our cases have involved:

- Serving as counsel to a publicly traded, multinational energy company in its contemplated acquisition of a regulated regional energy provider.
  - Evaluated and proposed alternative tax-efficient transactional structures and organizational structures
  - Conducted federal, state and local tax due diligence on the target.
- Counseling a publicly traded, multinational environmental waste disposal concern and its affiliates in formulating the structured disposition of financially troubled business lines, formulating a vehicle to facilitate the company's emergence from a Chapter 11 bankruptcy reorganization. Continued post-acquisition implementation of planning solutions to lower the Company's effective tax rate
- Serving as counsel to numerous private equity clients in connection with strategic acquisitions including detailed legal and tax due diligence, transaction structuring, organizational structuring and post-transaction integration of

acquisition targets
- Leading a team that performed several Fortune 100 consolidated 382 Studies
- Consolidating stock basis studies and earnings and profits studies for multibillion dollar international public companies