

TAX LAW

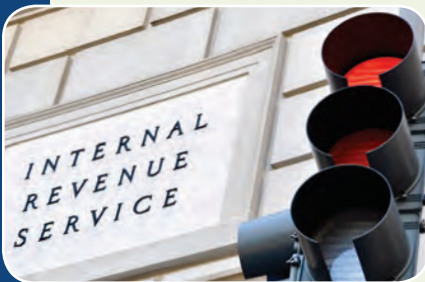


PROVEN LEGAL EXPERTISE FOR TAX LAW MATTERS

Higgs Fletcher & Mack's Tax Law Group delivers decades of individual and collective experience advising and representing clients with an emphasis on delivering positive, cost-effective results. We are the region's leading tax practice group with the resources and experience necessary to handle your business and tax needs. Many of our tax lawyers are prior government attorneys, and we continually foster and maintain contact with government officials.



TAX CONTROVERSY – ADVOCACY IN ACTION



We understand the sensitive nature of tax disputes, and have a proven track record of successfully navigating clients through the complexities of federal and state controversies. Our philosophy is based on providing full-service representation, advocating for clients in an assertive and professional manner while protecting

their legal rights and interests. We place a premium on addressing your legal challenges, allowing you to focus on your personal and business affairs.

- Compliance
- State & Federal Audits
- Collection Alternatives
- Offshore Compliance
- Innocent Spouse Relief
- Abatement of Penalties
- Protest & Appeals
- Tax Court Litigation
- Resolution of Liens & Levies
- Trust Fund Recovery Penalty
- State Residency Audits
- Civil/Criminal Fraud
- Income Tax Obligations in Bankruptcy



TAX AND BUSINESS PLANNING

We offer a wide variety of proactive planning services and strategies:

- Planning & structuring business, real estate, investment & personal transactions
- Tax minimization in organizing, operating & liquidating businesses
- Tax-free acquisitions & reorganizations
- Sales of stock or business assets
- Avoiding personal holding company & accumulated earnings tax penalties
- Protecting capital gains & ordinary losses
- Obtaining like-kind exchange treatment for real estate transactions
- Investment tax planning
- Charitable gift tax planning
- Eliminating or minimizing transfer taxes in business & personal/family succession planning

COMPREHENSIVE REPRESENTATION

Higgs Fletcher & Mack's Tax Group represents a wide range of clients before state and federal agencies, including:

- *Internal Revenue Service*
- *California Franchise Tax Board*
- *California State Board of Equalization*
- *California Employment & Development Dept.*
- *County Taxing Authorities*

Our tax attorneys work closely with our clients' and their advisors (such as accountants, lawyers, and financial planners) to strategize and implement solutions.



UNIVERSAL EXPERTISE. LOCAL FOCUS.

Founded in 1939, Higgs Fletcher & Mack is San Diego's oldest, full-service law firm. We make it our business to know our clients and their competition, constantly expanding and evolving in the areas where they have needs. We look for solutions, focusing on the economics of our clients' issues. The firm's 70+ lawyers are, individually and collectively, committed to the personal and professional values that make us exceptional in the legal services industry.

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