

The logo for Higgs Fletcher Mack is displayed in white, uppercase letters against a blue background. The words 'HIGGS', 'FLETCHER', and 'MACK' are separated by vertical white lines. The background of the entire page features a faint, blue-tinted image of a classical building with columns and arches.

HIGGS | FLETCHER | MACK

TRUSTED LEGAL EXPERTISE

Tax Law

The attorneys who comprise the Firm's Tax Practice Group work closely with attorneys throughout the firm in planning and structuring business, real estate, investment, and personal transactions.

While we work across all areas of business taxation and tax structuring, our core services include working with clients to minimize taxes in organizing, operating, and liquidating businesses, and work on the following:

- ▶ Tax-free acquisitions and reorganizations
- ▶ Sales of stock or business assets
- ▶ Effective use of nonprofit organizations
- ▶ Avoiding personal holding company and accumulated earnings tax penalties
- ▶ Protecting capital gains and ordinary losses
- ▶ Obtaining like-kind exchange treatment for real estate transactions
- ▶ Discharging old income tax obligations in bankruptcy
- ▶ Preserving "Prop. 13" low valuation benefits on ownership changes
- ▶ Investment tax planning; and charitable gift tax planning

We also provide effective estate and gift tax planning for clients that eliminates or minimizes transfer taxes in business and personal family succession planning.

HFM also has a significant tax controversy practice, providing aggressive representation in pursuit of the most favorable results for our clients. We have represented taxpayers in controversy matters involving:

- ▶ Income Taxes
- ▶ Estate and Gift Taxes

- ▶ Employment Taxes
- ▶ Property Taxes
- ▶ Sales Taxes

HFM's Tax Practice Group attorneys have also negotiated favorable outcomes, or successfully tried cases in forums including:

- ▶ IRS audits
- ▶ IRS appeals
- ▶ Franchise Tax Board
- ▶ State Board of Equalization
- ▶ Employment Development Department
- ▶ The United States Tax Court
- ▶ United States District Courts
- ▶ The United States Court of Federal Claims
- ▶ Federal Bankruptcy Courts

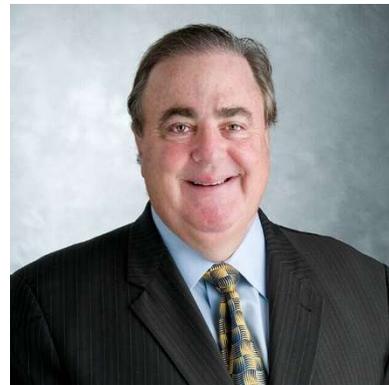
HFM's tax law specialists take a comprehensive and thorough approach, working with taxpayers or their financial advisers from the beginning of an audit or when a notice of deficiency is issued, through the entire range of litigation, appeals, and collections, as appropriate.



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