



## TAX PLANNING AND TAX CONTROVERSIES

Ray Quinney & Nebeker has a broad practice in both tax planning and tax controversy work. Tax planning is a natural aspect of the work done by the Firm in its business, corporate and transactional planning and mergers and acquisitions practice areas. Firm lawyers are experienced in both Federal and state tax matters, including income and franchise tax, transfer tax, sales and use tax, and property tax. Various lawyers have developed specialties in partnership, subchapter C and subchapter S tax law, as well as other areas of the Internal Revenue Code. Several of our lawyers have advanced degrees in taxation or accounting.

In addition, the Firm has a history of successful representation of clients before the Internal Revenue Service, the Utah State Tax Commission and Federal and State Courts on a wide range of issues.

### SPECIALIZED PRACTICE AREAS

The general area of Tax Planning and Tax Controversies includes the following areas of more specialized practice:

- Federal Income Taxation
- State and Local Taxation
  - Income and Franchise Tax
  - Sales and Use Tax
  - Property Tax
- Corporate Planning
  - Incorporations
  - Mergers and Acquisitions
  - Tax-Free Reorganizations
  - Liquidations
- Corporate Breakups and Divisive Reorganizations
- Subchapter S Planning
- Partnership and Limited Liability Company Planning
- Estate and Trust Planning
  - Charitable Contribution Planning
  - Charitable Trusts
- Nonprofit and Exempt Organizations
- Executive Compensation Planning



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- Deferred Compensation
- Noncompetition Agreements
- Stock Option Plans (Qualified and Nonqualified)
- Like Kind (Section 103) Exchanges
- Real Estate Planning
- Tax Controversies, including Audits, Appeals and Courts

If you wish to speak with an attorney about your business needs and questions, please contact:

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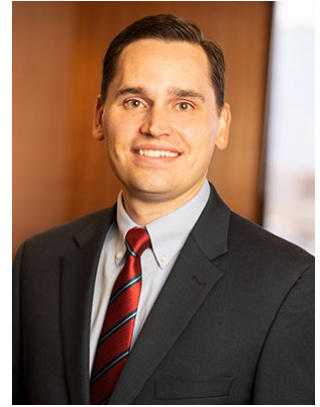
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