

PRACTICES

Business Law
Employment Law
General Litigation & Trial
Practice
Health Law
Insurance Coverage
Professional Responsibility
Real Estate
Tax Law
Trusts & Estates

TAX LAW MEMBERS

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Tax Law

Overview



The Tax Law Practice Group at Jackson & Campbell, P.C. specializes in tax planning for all types of taxpayers, including non-profits, for-profit corporations, international business structures, estates and individuals. In addition, our attorneys represent clients before the Internal Revenue Service as well as state and local taxing jurisdictions, whether applying for recognition of exempt status; under civil examination; or subject to collection actions and liens/levies. Jackson & Campbell's attorneys zealously represent clients before the IRS, and patiently work through the bureaucracy to reach the best solution for the client taxpayer. In addition, we work with clients to achieve the business structure that best satisfies the client's business model and purpose, while minimizing the tax burden imposed, whether domestic or foreign. Our attorneys also keep abreast of current legislation and IRS guidance, in order to keep clients compliant and on the forefront of any new tax incentives.

Jackson & Campbell attorneys represent all types of taxpayers, including:

- Associations and other nonprofits
- Estates/Trusts
- Healthcare entities
- Individuals
- Large and small public charities
- Multi-national corporations
- Private foundations
- Small and mid-market businesses

Our attorneys regularly counsel clients in the following areas:

- Current local and state legislation and IRS guidance
- Employment tax issues
 - Compliance with required IRS Form filings
 - Independent contractor status
 - Payroll tax compliance
- Energy tax credits
- General tax compliance

TAX LAW (CONTINUED)

- Like-kind transactions
- Lobbying regulations, including Section 501(h) elections
- Mergers and acquisitions, including tax-free reorganizations
- Offers in Compromise
- Planning for estate and gift taxes, including:
 - Addressing the value of an estate, and minimize taxation
 - Family limited partnerships
 - Grantor and non-grantor trusts
 - Unified credit exemption amounts
- Private foundation issues:
 - Avoid self-dealing, excess business holdings, taxable expenditures, and/or jeopardy investments
 - Assist in maximizing qualifying distributions
 - Equivalency determinations
 - Expenditure responsibility
- Public charity issues, including:
 - Compliance with IRS Form 990
 - Joint ventures
 - Low income housing tax credits
 - Maintaining exempt status
 - Meeting the public support test
 - Pre-approval of scholarship and educational grant making programs
 - Reasonable compensation: 26 Section § 4958 rebuttable presumption
 - Unrelated business income tax
- Release of liens
- Resolving/abating employment tax civil penalties
- Review of tax returns, including the new Form 990
- State and federal tax controversies/litigation
- Tax free exchanges
- Tax planning to achieve tax efficiencies
 - International and/or Domestic issues
 - Impact of tax treaties
 - Potential off-shore tax savings