

## Tax

With centuries of combined experience, Greenspoon Marder's domestic and international tax attorneys have the in-depth knowledge and experience necessary to guide our clients effortlessly through the often-complicated and ever-changing tax system. Our team represents individuals, corporations, partnerships, trusts and estates, governmental agencies and tax-exempt organizations in a wide variety of business and personal tax matters throughout the state, country and the world. While we prefer to work with our clients proactively, we also represent our clients before taxing authorities.

Our team has experience in advising state and federal government officials in the drafting of legislation. We routinely monitor proposed changes in tax statutes and regulations throughout the U.S., keeping our clients apprised of major revisions.

Our attorneys handle a wide range of matters, including but not limited to:

### **General Corporate Tax Planning**

- Determining appropriate entity for new enterprises to achieve diverse tax and financial objectives of each participant in the business
- Advising clients on pre-incorporation planning
- Consulting with clients on prospective tax liabilities from the structuring and/or disposition of business enterprises
- Structuring proposed transactions to achieve business goals of the client, while obtaining optimal tax benefits
- Consulting with clients and their accountants on the proper reporting of transactions for state and federal income
- Forming and documenting "single purpose entities" for securitized loan transactions
- Structuring real estate like-kind exchanges and reverse exchanges
- Representing clients on the tax consequences of bankruptcy and other workout situations
- Integrating estate planning for the client with business and income tax planning
- Counseling as to asset protection planning for business and personal
- Structuring settlement agreements in divorce cases to achieve the financial and tax objectives of the parties

### **Partnerships and Limited Liability Companies**

- Analyzing proposed transactions to determine effect of rules governing special allocations, passive loss limitations and at-risk requirements
- Structuring partnerships and limited liability companies with tax-exempt or foreign partners to comply with rules governing these relationships.

### **Tax-Exempt Organizations and Charitable Planning**

Our attorneys are particularly proud of their involvement in the creation and operation of various tax-exempt, charitable organizations. They have particular experience in:

- Drafting applications for recognition of tax-exempt status for organizations, as well as providing advice to maintain that exemption
- Analyzing and structuring all aspects of tax-exempt financing to ensure that interest on such financing is exempt from federal income taxation
- Evaluating business opportunities for gift and estate tax benefits to maximize the transfer of wealth by our clients.

### **Deferred Compensation, Pension Plans and Employee Benefits**

Our team regularly advise clients on the structure of employee compensation and the long-term accumulation of wealth and are involved in:

- Structuring and drafting qualified retirement and welfare plans, such as pension and profit sharing, employee stock ownership and qualified stock option plans
- Drafting non-qualified deferred compensation arrangements for both taxable and tax-exempt organizations
- Analyzing the status of workers as employees or independent contractors.

### **Tax Litigation and Administration**

- Representing taxpayers at all levels before Internal Revenue Service and Florida Department of Revenue in audits, collections, field conferences and administrative appellate proceedings
- Representing taxpayers before United States Tax Court, United States District Court, United States Claims Court, Circuit Courts of Appeal and Supreme Court
- Applying and negotiating with Internal Revenue Service for private letter rulings and technical advice memoranda and with Florida Department of Revenue for technical assistance advisements
- Structuring transactions to minimize Florida documentary stamp and intangible taxes, and advising on property tax assessment procedures
- Obtaining technical assistance advisements and other rulings and positions from the Florida Department of Revenue
- Assisting homeowners with regards to the Florida homestead laws and the "Save Our Homes" cap on increase in assessments
- Analyzing and structuring foreign and domestic entities and transactions for foreign taxpayers conducting business in the United States to minimize their worldwide estate and income tax exposure
- Valuating and structuring foreign and domestic entities and transactions for U.S. taxpayers conducting business overseas
- Counseling clients on tax compliance matters in the U.S. and abroad.

### **State Taxation**

- Structuring transactions to minimize Florida documentary stamp and intangible taxes, and advising on property tax assessment procedures
- Obtaining technical assistance advisements and other rulings and positions from the Florida Department of Revenue
- Assisting homeowners with regards to the Florida homestead laws and the "Save Our Homes" cap on increase in assessments.

### **International Tax**

In recent years there has been a proliferation of investments by foreign individuals and entities in Florida, as well as business opportunities for U.S. taxpayers overseas.

Our clients include:

- Closely held businesses headquartered in the U.S. with foreign operations;
- Closely held businesses headquartered outside the U.S. with U.S. operations;
- Law firms & accounting firms that have clients with the above types of activities;
- Non-resident aliens with U.S. business and/or investment activities;
- Non-resident aliens that own U.S. real estate;
- Publicly traded corporations with cross-border activities; and
- U.S. citizens and residents with non-U.S. business and/or investment activities.

As a result of representing clients in various numerous international tax matters, we are skilled in:

- Analyzing and structuring foreign and domestic entities and transactions for foreign taxpayers conducting business in the United States to minimize their worldwide estate and income tax exposure
- Valuating and structuring foreign and domestic entities and transactions for U.S. taxpayers conducting business overseas
- Counseling clients on tax compliance matters in the U.S. and abroad.

## Related Areas

- Banking & Finance
- Bankruptcy and Reorganization
- Corporate
- Government Relations
- Public Finance

## News

- 56 Greenspoon Marder Attorneys Listed in The Best Lawyers in America® 2025 Edition
- Greenspoon Marder Ranked Among the Best Law Firms by Best Lawyers® for 2024
- Greenspoon Marder Attorneys Alan Clarke and Julian Fortuna Recognized Among 2023 Super Lawyers in Georgia
- Greenspoon Marder Represents Client AppHub as Lead Counsel in Acquisition of REVIEWS.io
- Greenspoon Marder Partner Carl Linder Selected as Featured Speaker for 2022 Offshore Wealth Summit
- Super Lawyers Recognizes Nine Greenspoon Marder Attorneys In New York Metro 2022 Edition
- Greenspoon Marder Attorneys Alan S. Clarke and Julian A. Fortuna Selected to Serve on Super Lawyers Blue Ribbon Panels
- Greenspoon Marder Represents Samson & Surrey in Significant Transaction
- Greenspoon Marder Receives Top Rankings In The 2022 Edition Of U.S News & World Report – Best Lawyers® “Best Law Firms”
- Super Lawyers Recognizes 11 Greenspoon Marder Attorneys In New York Metro 2021 Edition
- Greenspoon Marder Partner Nick Richards Featured Speaker At The 2021 NJCPA Cannabis Conference
- Greenspoon Marder Partner Nick Richards Publishes "Sales And Use Taxes: Colorado" For Thomson Reuters
- Greenspoon Marder Acts As Lead Counsel For Westgate Resorts Largest Securitization Deal
- Greenspoon Marder Expands Tax Capabilities With Addition of New Partner James Guadiana in New York
- Greenspoon Marder Supports CannaVest East
- Greenspoon Marder Continues Strategic Growth Of National Cannabis And Tax Law Capabilities With Addition Of New Partner Nick Richards
- Greenspoon Marder Attorneys Recognized In Florida Trend's 2019 "Legal Elite"
- Greenspoon Marder Hosts The Cannabis Investment: Real Estate, Opportunity Zones & NYC
- Greenspoon Marder Supports the 2019 Arcview Investor Forum in Los Angeles
- Greenspoon Marder Expands Tax Law Capabilities With Addition of New Partner James B. Mann in New York
- Greenspoon Marder Expands Tax Law Capabilities With Addition of New Partner James B. Mann in New York
- Greenspoon Marder Client Alert: 2017 Tax Act
- Greenspoon Marder Shareholder Laurence "Larry" I. Blair Named New Chair Of Local Jacobson Jewish Community Foundation
- Greenspoon Marder Supports The Jewish Federation Of Broward County

## Videos

- Cannabis Quick Hits - Marijuana at Mini-Marts? Cannabis Reclassification and What it Means for the Future of the Industry.
- Cannabis Quick Hits: ESOPs in the Cannabis Space
- TaxTalk, Episode 1 - Featuring Greenspoon Marder Tax Partner Nick Richards with Special Guest Miles Fuller, Director of Government Solutions at TaxBit
- Cannabis Quick Hits: The Market Landscape for M&A in the Cannabis Space
- Foreign Investment in U.S. Real Estate
- Immigration, Tax and the Economy: What to Expect in 2022
- White Collar Wednesdays: Tax Crimes and the IRS

- Webinar: Tax Planning For Foreign Investment In U.S. Real Estate Webinar
- Webinar: Cannabis in Quarantine - Burning Questions We Hear Most

## **Publications**

- The IRS is Still Ironing the Details of its Treasury Audit Directive
- IRS Employee Retention Credit (ERC) Voluntary Disclosure
- IRS Penalties and What You Can Do About Them
- Legitimate Ways to Reduce Your Tax Bill
- Penalty Abatement & Resolution Basics
- Understanding the Impact of the IRS's Standard Deduction Update
- Tax Avoidance v. Tax Evasion – One of These is Not Like the Other
- Crypto Audits
- High Net Worth Audits
- Surviving an ERC Audit
- Upcoming Challenges to the Tax-Exempt Status of NIL Collectives
- Capitalizing Disallowed Costs: 'Releaf' for the Cannabis Industry Published in Tax Notes
- Cannabis REITs - What You Need to Know
- ANOTHER 280E DEFEAT FOR THE CANNABIS BUSINESS TAXPAYER
- Greenspoon Marder Client Alert: 2017 Tax Act

## **Meet the Team**

- Lauren Barkan
- Andrew Bechel
- Laurence I. Blair
- Edward D. Brown
- Alan B. Cohn
- Julian A. Fortuna
- Ellen Gilmore
- Gene K. Glasser
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