



## TAX ADVISORY SERVICES

The tax attorneys at Burke, Warren, MacKay & Serritella have extensive experience in all areas of income taxation relating to businesses and individuals. We also regularly serve as strategic counselors on a wide range of non-tax-related business issues.

Our tax attorneys provide sophisticated tax planning for sole proprietorships, general and limited partnerships, limited liability companies, trusts and estates, S corporations and C corporations, and affiliated groups. We also advise on the choice of entity best suited to achieve our clients' objectives.

We provide analysis, advice, and representation for any transaction that an individual, business, or not-for-profit entity is considering. We have assisted clients in negotiating, planning, and structuring mergers and acquisitions, tax-free and taxable reorganizations, spin-offs, stock redemptions and liquidations, joint ventures, partnership and limited liability company distributions, and like-kind exchanges, including deferred and reverse exchanges, tax-exempt financing, and syndications of limited partnership interests.

We counsel clients in the design and negotiation of executive compensation arrangements, restricted stock and stock option plans, stock appreciation rights plans, phantom stock arrangements, and other deferred compensation arrangements.

Our tax attorneys provide aggressive, experienced, and skilled representation against IRS challenges at the audit, appeals, and Tax Court levels. We have successfully represented clients against the IRS on issues regarding reasonable compensation, valuation discounts, time value of money, travel and entertainment expenses, innocent spouse relief, and personal liability for unpaid business taxes.

Burke Warren is well known and respected in the field of tax-exempt entities. We have significant experience in counseling not-for-profit organizations regarding qualification and maintenance of their tax-exempt status, avoiding prohibited

### PROFESSIONALS

Frank J. Emmons

Gregory M. Winters



transactions, self-dealing, and structuring of activities to minimize unrelated business taxable income.