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TAXATION ATTORNEYS

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Fletcher Tilton^{PC}

Attorneys at law

TAXATION PRACTICE GROUP

The Tax Group at Fletcher Tilton PC is an important part of the firm's legal practice. The group's tax attorneys work to optimize our clients' tax results without losing sight of their business objectives, and help to guide our clients through their personal and business transactions. The tax law is becoming more complicated and more dispute-oriented, with the IRS and states increasing their audit activities and taking more aggressive positions. Our tax attorneys have earned advanced degrees in taxation, business, and accounting, and have used their degrees to develop the technical expertise to navigate this complex area. They frequently collaborate with accountants and other professionals to quantify and explain tax options.

Our tax attorneys work with individuals and businesses providing tax services and advice in two distinct areas: Taxpayer Resolution and Tax Planning Services.

TAXPAYER RESOLUTION SERVICES

Assessment Issues

Audit Representation: We represent our clients in audits and examinations with the IRS and state taxing authorities. For each client, we aggressively present the client's position and challenge the contrary positions taken by the taxing authorities. We advise our clients clearly about the issues under consideration, and help them to decide which ones to contest, and which ones to concede.

Settlement Conferences and Appeals: If there are unresolved issues after the audit process, we help our clients pursue their positions in settlement conferences and appeals. These proceedings require careful legal analysis, but can often produce favorable results for our clients.

Collection Issues

Payment Agreements: We help our clients negotiate payment agreements that work. Our goal is to help our clients address their tax obligations in a manner that allows their businesses to continue to operate and minimizes the disruption to their personal lives.

Offers In Compromise/Settlement: We assist our clients with the preparation and filing of compromise requests. These requests require

careful analysis of the nature and extent of the client's assets, the type of tax liabilities at issue, and the relevant collection statutes. When the request has been submitted, we work with our clients to respond to questions about the request, and to negotiate proper payment terms for the compromised liability.

Prevention of Property Seizure: We work with our clients to resolve tax matters before their property is put at risk. Clients can often protect their property by properly asserting their legal rights before their tax issues reach the point where the tax authorities attempt seizure, and we help guide them through the process.

Collection Appeals: We often protect our clients from unreasonable collection action by asserting their rights to appeal. The appeal process can defer or prevent collection, and may help the clients to obtain a more favorable resolution of the collection matter.

Release of Tax Liens and Levies: The seizure of a tax client's bank account or other attachment of property can interfere with the cash flow, make it impossible to obtain credit, and otherwise disrupt the client's business or personal life. When our clients have had their property attached, we can often help them to obtain releases, and to make other arrangements to address their tax liabilities.

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THE GUARANTY BUILDING

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Employment Issues**Employment Tax Assessment and Collection:**

The IRS and other taxing authorities can take rigid positions with respect to assessing and collecting taxes related to employment, ranging from the characterization of compensation and classification of employees and independent contractors, to imposing strict requirements for the collection and payment of employment taxes. We assist our clients and their employees with determining their employment tax obligations, and with negotiating reasonable resolutions to employment tax matters.

Trust Fund Penalties: The IRS is particularly aggressive in imposing penalties on employers for failing to collect or pay employment taxes. We frequently assist business owners in contesting these assessments, and in contesting the classification of other executives as responsible parties, also eligible for the imposition of the trust fund penalty. We also represent our clients in the collection matters arising from the imposition of the penalties, and in negotiating claims against other owners and executives with joint liability for the penalties.

Divorce and Innocent Spouse

Alimony/Property Settlement Matters: We assist our clients with tax matters that arise from the division of property pursuant to a divorce, and from the characterization of post-marital support payments.

Innocent Spouse Claims: We help our clients work through the complex rules that govern claims for relief from liability for the tax obligations of a current or former spouse. We advise our clients clearly on the process for filing claims, and on the factors that are important in making a determination on a relief request. We also help our clients address their tax obligations while the relief claims are pending, and to negotiate resolution of the relief claims with the IRS and tax authorities.

Civil and Criminal Matters

There are some matters that cannot be resolved at an administrative level with the IRS or other taxing authorities. We represent clients in various tax forums, ranging from civil federal matters at the U.S. Tax Court and the U.S. District Court to Massachusetts matters at the Appellate Tax Board and the Appeals Court. We also represent clients with potential criminal exposure arising from tax issues.

TAX PLANNING SERVICES**Business Formations**

The Tax Group is frequently involved in the formation of new businesses. By comparing the advantages and disadvantages of the many different types of legal entities and business structures, we help our clients understand the tax and non-tax aspects of each, and guide them in selecting the best option for their new business.

Business Transactions

The Tax Group provides analysis for all types of business transactions. After the initial business formation, taxes continue to affect business operations and decision making. Our tax attorneys work to design and implement the most tax-efficient structures for mergers and acquisitions, sales, reorganizations, and joint ventures.

Tax-Exempt Entities

The Tax Group has significant experience with non-profit and tax-exempt organizations. Our tax attorneys provide counsel on obtaining and maintaining tax-exempt status as well as forming joint ventures with other entities and undertaking fundraising initiatives.

Real Estate Transactions

The Tax Group assists with the planning of our clients' real estate transactions to ensure that the tax costs of these transactions are minimized. Our tax attorneys advise our clients regarding the choice of entity to own real estate, the characterization of real estate as investment property or inventory, the use of tax-free Section 1031 exchanges and other tax-deferred transfers, and the acquisition of investment property, its financing and disposition.

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Individual Tax Planning

The Tax Group counsels individuals and families on the transfer of wealth and business succession strategies in order to preserve wealth and avoid tax. We use a variety of strategies and planning techniques to ensure that these goals are achieved.

Executive Compensation

The Tax Group advises owners, employers and employees in creating compensation plans for all sizes and types of businesses. Our tax attorneys are experienced with all manner of compensation, planning including deferred compensation arrangements, stock options, restricted stock and phantom stock.

Estate and Gift Tax Planning

We work with our clients to design strategies that reduce and minimize estate and gift taxes while balancing such tax planning with their non-tax goals and objectives. Our sophisticated strategies often use trusts and limited liability companies as well as other entities to achieve our clients' goals.

RESPONSIVE SOLUTIONS

Two simple words that explain our commitment to you. Being responsive is a critical element in building a strong attorney-client relationship. Whether you are a new or existing client, we'll be quick to respond to your needs with the knowledge necessary to find solutions to your legal concerns.

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