

## Contact

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## Tax Planning

Understanding the byzantine world of tax law and utilizing that highly specialized knowledge to a client's best advantage is the sine qua non of effective tax planning. We can help you plan your transactions in order to maximize tax benefits - and avoid tax disasters. Day in, day out, we work with individuals and organizations who are subject to tax laws around the world, including domestic and foreign entities, C corporations and S corporations, partnerships and limited liability companies, professional associations and sole proprietorships, trustees and executors, consolidated groups, disregarded entities and tax exempt organizations. Whether your transaction is related to your business or involves a personal investment, we can help you structure the transaction in order to achieve the best results under federal, state, local and international tax laws.

We are experienced at working both individually and as part of multi-disciplinary teams. Whether you are implementing a new business venture, guiding a business through the start-up phase, managing significant developments throughout the life of a business, or directing the sale or dissolution of a business or its assets, we can identify and plan for the associated tax consequences and help you and the other members of your team reach your goals.

### International Tax Group: Worldwide Expertise and Capability

Chamberlain Hrdlicka is the sole United States law firm belonging to the International Tax Group ("ITG"), a select group of international tax lawyers from five continents, founded and organized in 1990 by shareholder Herbert Odell. The ITG meets on a regular basis around the globe, where members exchange ideas and information about the tax laws in their various countries. This international tax network provides Chamberlain Hrdlicka with the opportunity to meet our clients' needs for tax advice in connection with transactions and business activities that span numerous borders.

### Areas of Expertise

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#### International Tax Planning

- Cross-border business organizations, reorganizations and financing
- Earnings repatriations
- Treaty restructurings
- Global tax minimization, including transfer pricing and contract manufacturing arrangements
- Structuring to Reduce Withholding Tax
- Organization of Multinational Joint Ventures

## Tax Planning, Continued

- Planning and management of Subpart F income and foreign tax credits
- Purchases and sales of tangible property
- Licensing of intangibles
- Competent authority

### Domestic Tax Planning

- Corporate, partnership and joint venture planning, including choice of entity
  - Accounting method issues, including inventory methods and capitalization issues
  - Real estate development activities and insolvency and workout arrangements
  - Tax exempt organizations
  - Advance pricing and section 6038A retention agreements
  - Rulings
  - Reasonable compensation analysis and business valuations
  - Non-taxable exchanges and capital gains and losses
  - Consolidated returns
  - Timber and other natural resources
  - Depreciation and amortization policies
  - Accumulated earnings, personal holding company and alternative minimum tax
  - Advising on the application of FIN 48 to domestic and international tax issues
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