

# Tax

## Overview

The members of Carlton Fields' tax team stand out for their abilities to connect with clients and express complex concepts in straightforward terms, and for their creativity and focus on each client's needs and goals. The group includes lawyers who hold post-law degrees (LL.Ms) in taxation, specialists who are board certified in Tax Law by The Florida Bar, former tax professors, and certified public accountants. Their specialized tax knowledge and effective communication skills benefit clients that include *Fortune* 100 companies, publicly held corporations, closely held companies, national investment companies and funds, nonprofit and tax-exempt organizations, startups, and individuals.

Our team provides comprehensive representation that includes international, federal, state, and local tax planning, counseling, and advocacy; as well as legislative and regulatory advocacy and estate planning. We handle a wide range of tax controversies before administrative agencies and courts, including state trial and appellate courts, federal district and appellate courts, the U.S. Court of Federal Claims, and the U.S. Tax Court.

### **State and Local Taxation**

We advise with respect to all manner of state and local taxes, including property, income, sales and use, and documentary stamp taxes. Our representation includes advising on the taxability of transactions, structuring transactions to maximize state and local tax efficiency, and assisting clients with state and local government taxing authorities.

### **Federal Taxation**

We have deep and broad experience with the federal income taxation of corporations, limited liability companies, partnerships, tax-exempt organizations, employee benefit plans, and individuals. We advise business entities and owners on a wide variety of tax concerns and strategies, from entity selection to profit maximization to executive compensation to business exit and succession planning. We advise individuals with regard to tax issues relating to entity ownership, tax disputes, and estate planning. We have significant expertise in representing tax-exempt organizations with both U.S. and international presences.

For our business clients, we advise regarding both day-to-day and major event tax planning, including: tax controversies; mergers and acquisitions; spin-offs; corporate restructurings and recapitalizations; establishing and maintaining qualified benefit plans; bankruptcies, workouts, and other capital restructurings; structured financings; and debt, equity, and hybrid securities offerings.

## **International Taxation**

### **Pre-Immigration Tax Planning**

Our team of experienced tax attorneys provide pre-immigration tax planning for persons immigrating to the United States in an effort to minimize their U.S. taxes and preserve their wealth. Please see our detailed analysis of [pre-immigration planning concerns](#), including examples, for more information.

### **Tax-Exempt Organizations**

Throughout the United States, we represent nonprofit and tax-exempt organizations with activities within and outside the country. Our clients include nationally recognized Section 501(c)(3) public charities and private foundations, Section 501(c)(4) civic and social benefit organizations, Section 501(c)(6) trade and business organizations, Section 501(c)(7) recreational membership organizations, and Section 527 political organizations. We help nonprofit organizations report to the public and the government, comply with their tax and solicitation registration obligations, obtain and maintain their tax-exempt status, and manage their worker and contractual relationships. As their corporate and tax counsel, we work collaboratively with each organization's board members and management.

Our services include advising tax-exempt organizations on matters relating to:

- IRC Section 501(c) compliance
- State nonprofit law updates
- Mergers and acquisitions
- Policy review and development
- Alternative investments
- Financing arrangements
- Contracts with technical, financial, and other vendors
- Day-to-day operational contracts and agreements
- Navigating nonprofit and for-profit relationships
- Charitable contributions, trusts, and endowments

- Intellectual property issues
- Worker classification and employment/independent contractor agreements
- Benefit and compensation plans
- Personnel matters
- Real estate transactions, construction projects, and permitting

## Insights

01.11.2024

IRS Gives Equal Billing to an Adviser Life Insurance Contract: Treats Adviser's Fee the Same as Under Adviser Annuities

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08.09.2022

IRS Extends Late Portability Election, Gives Tax Benefit to Estates

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06.24.2022

New Crypto Bill Seeks to Regulate Digital Assets and Their Markets

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05.07.2021

Midyear Premium Increases and Cafeteria Plan Rules

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05.05.2021

Mexico Imposes Digital Services Tax on Online Activities

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02.25.2021

Department of Labor Imposes Additional Requirement on Employer-Provided Health Services

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01.07.2021

Recent Tax Shelter Disclosure Requirements in Mexico and Argentina

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12.15.2020

Ledgers and Law: Real-World Planning for Cyber Attacks

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11.12.2020

Ledgers and Law: Roadblocks Facing the Cannabis Industry

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10.14.2020

Ledgers and Law: Start With an Ending in Mind When Building a New Business

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09.03.2020

IRS Continues Hot Streak: Issues Additional Favorable Fee-Based Annuity Rulings

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09.03.2020

DOL Warms Up to Private Equity in 401(k) Plans

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05.19.2020

COVID-19-Related Guidance Allows Employees to Revise 2020 Health Insurance Elections

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05.14.2020

Cutting Costs With Employee Benefit Plans (Part 1 of 5) – Using Benefit Plans to Save Money

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05.07.2020

COBRA: Avoid Getting Snakebit! (Notice Update, Deadline Update, Litigation Update)

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05.07.2020

Coronavirus Employment Tax Credits and Health Insurance

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04.27.2020

Coronavirus-Related Retirement Plan Distributions, MPPPs, and Governmental 401(a) Plans

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04.14.2020

COVID-19 – Tax and Other Relief for Not-for-Profit Organizations

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04.14.2020

IRS Provides Wide-Reaching Extensions for Tax Filings and Payments, as well as Other Time-Sensitive Actions, Including Section 1031 Identification and Replacement Deadlines

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04.14.2020

COVID-19: CARES Act and FFCRA Tax Provisions

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04.06.2020

Coronavirus-Related Retirement Plan Distributions and Loans: Helping Retirement Plan Committees Decide

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04.03.2020

Immigration and Tax Issues for Nonresident Aliens Subject to Unexpected Travel Restrictions

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04.03.2020

Planning to Claim the COVID-19-Related Tax Credits

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04.03.2020

Executing Testamentary Documents During Pandemic Lockdowns

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03.26.2020

Loan Restructuring and Forbearance Agreements in the Face of COVID-19 – The Hotel Borrower's Perspective

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03.19.2020

Loan Restructuring and Forbearance Agreements in the Face of COVID-19 – The Lender's Perspective

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02.04.2020

Using Nonqualified Plans to Reduce 401(k)/403(b) Costs

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01.24.2020

Four Noteworthy Highlights on the Taxation of Fringe Benefits

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10.29.2019

US Treasury and IRS Targets for Audit

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09.09.2019

Plan Amendment Deadline Approaching for Plans That Implemented Hardship Changes in 2018 and 2019

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07.03.2019

Impact of New State Remote Sales and Use Tax Laws on Gaming

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07.03.2019

How State Remote Sales and Use Tax Statutes May Impact Crypto Assets

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07.03.2019

Impact of New State Sales and Use Tax Laws on Remote Commerce

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05.20.2019

A Primer on Employment Taxes

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01.03.2019

IRS Issues Interim Guidance on Certain 2017 Tax Act Changes Affecting Exempt Organizations: Excess Remuneration and Parachute Payments Excise Tax

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12.06.2018

Recent Change to Hardship Distributions Can Increase Employer Liabilities

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08.16.2018

Good News for Federal Contractors With Affordable Care Act Concerns

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08.09.2018

New Jersey Tax Court Finds That Companies for Which New Jersey is the Home State Must Pay Taxes on All Premiums Paid to Captive Insurers for U.S. Based Risks

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08.01.2018

Application of Section 199A to Domestic Taxpayers Engaged in U.S. and Foreign Business Operations

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07.31.2018

Cost-Sharing Regulations Revived By Ninth Circuit

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07.26.2018

U.S. Tax Court Finds Captive Insurer Is Not an “Insurance Company” Under the Internal Revenue Code

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06.26.2018

Retirement Plans Can Solve the Million-Dollar Problem for Entities at Risk of Excise Taxes on Compensation

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06.20.2018

The Hidden Cost of Settling a Qui Tam Claim

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04.20.2018

Get Ready: IRS to End OVDP

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03.31.2018

New Tax Law Eliminates 30-Day Safe Harbor Against CFC Status

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02.19.2018

Tax Incentive for Paid Family Medical Leave May Alleviate FMLA Benefit Complications

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02.01.2018

Practical Insights on DOL Guidance Affecting Retirement, Medical and Disability Plans

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01.25.2018

A Day of Reckoning for Recalcitrant Taxpayers?

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01.17.2018

A Game Plan for Employers Facing Possible ACA Penalties

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01.17.2018

A Game Plan for Employers Facing Possible ACA Penalties

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12.21.2017

Parking Is Now A Taxable Expense

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12.21.2017

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12.05.2017

The DOL's Fiduciary Rule: An Update and Practical Advice

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11.22.2017

How to Manage Foreign Trusts With U.S. Beneficiaries

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11.20.2017

Tax Reform and Accumulated Leave (aka "Special Pay") Plans

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10.31.2017

Stop "Partnering" and Begin "Strategically Allying"

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10.24.2017

Executive Orders May Be Asking Too Much of Regulators

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10.17.2017

Mergers & Acquisitions

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10.06.2017

An Update: Retirement Plans, Leave Donation Programs, and Loans for Relief During States of Emergencies

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10.06.2017

BEPS Developments Usher in New Era of International Taxation

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10.03.2017

Comprehensive Tax Reform in the News: The Republican Framework Released

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09.26.2017

Intellectual Property

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09.26.2017

New Partnership Audit Rules – Plan Ahead Before the Tax Bill Arrives

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09.18.2017

Retirement Plan and Leave Donation Programs During States of Emergencies

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09.12.2017

Corporate Governance and D&O Indemnification

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09.05.2017

Charitable Solicitation Registration

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08.29.2017

Statute of Limitations and International Reporting Obligations – Be Sure to Close the Door!

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08.22.2017

Foreign Partner's Gain on Disposition of U.S. Partnership Interest Is Not Taxable

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08.15.2017

The DOL's Fiduciary Rule

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08.08.2017

District Court Doesn't Apply Economic Substance Doctrine to Transaction Where Taxpayer's Sole Motive Was Tax Avoidance

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08.01.2017

New Florida Law Addresses Time for Filing Corporate Tax Returns

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07.25.2017

Raffles and other Games of Chance

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07.18.2017

Sharing Expenses

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07.11.2017

Are your Workers Employees or Independent Contractors?

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03.08.2017

Tightening the Tax Screws on International IP Structures

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07.27.2016

What's the Future of Hospitality and Tourism in Cuba as U.S. Embargo Loosens?

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04.25.2016

Partnerships Must Respond to New Audit Rules

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02.15.2016

New FIRPTA Exceptions Provide Opportunities for Foreign Pensions and Investment Funds

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10.09.2015

The Prospect for a Legislative Fix in the Case of Certain Promoters Using Micro Captives Deemed Abusive by the IRS

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09.11.2015

The Practical Need for Managers of Micro Captives and the Allure of 'Off Label' Uses

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08.31.2015

The IRS Has Declared War on the Abusive Use of Micro Captive Insurers

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07.17.2015

Doctrinal Tools the IRS Will Use to Challenge Claimed Tax Benefits of 'Micro' Captive Insurance Companies

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07.10.2015

IRS Targets Captive Insurance Companies Owned by Closely Held and Middle Market Companies

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06.19.2015

Standards the IRS Will Apply in its Campaign Against 'Micro' Captive Insurance Companies

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06.09.2015

Expansion of Fiduciary Duties Will Impact Florida LLCs – Is it Time to Update Your Operating Agreement?

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05.29.2015

Due Diligence in Cross-Border Acquisitions Paving the Road to Enter or Run Away From a Deal in Brazil

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05.20.2015

Tax-i for captives

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03.01.2015

The Tax Implications of Urban Agriculture: Liabilities and Incentives

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01.27.2014

Q&A With Carlton Fields' David Burke

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09.05.2013

Treasury and IRS Provide Guidance for Same-Sex Married Couples

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05.02.2013

Planning for the Affordable Care Act's Net Investment Income Tax

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11.08.2012

Local Government Economic Development Property Tax Exemptions

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03.21.2012

Tax Alert: Administration's Proposal Regarding Grantor Trusts

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03.06.2012

Supreme Court Finds That Filing a False Tax Return Is Grounds for Deportation

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02.17.2012

Can the Spanish ETVE Be Used to Finance Foreign Operations?

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02.16.2012

Tax Alert: Administration's Proposed Tax on Dynasty Trusts

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11.14.2011

Rumored Reduction of \$5 Million Federal Gift Tax Exemption to \$1 Million

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11.01.2011

Tax-Exempt Organizations — Common Legal Issues and Traps for the Unwary

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08.01.2011

Restrictive Covenants: A Cautionary Tale

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07.07.2011

The SEC Adopts Final Rule Under the Dodd-Frank Act Defining "Family Offices"

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09.18.2009

Washington Business Journal article: OpenRevolution gets \$2.7M to boost mobile banking in emerging countries

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07.29.2009

Registration of Private Fund Principals

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06.03.2009

New Case on Class Action Settlement

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05.11.2009

Foreign Financial Account Reporting ("FBAR")

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04.17.2009

Your Clients Have Offshore Accounts or Investments - Keeping Them Out of the Crosshairs of the IRS

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10.17.2008

Positioning Real Estate and Lending Practitioners to Respond to the Emergency Economic Stabilization Act of 2008

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08.01.2008

Understanding FIN 48, Accounting For Uncertainty In Income Taxes, And Resulting Implications Under Sarbanes-Oxley

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01.01.2008

AILA's Focus on Waivers

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02.05.2005

The New Tax Lawyer's Perspective

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07.18.2004

Florida Bar Practice Manual for Limited Liability Companies in Florida

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07.15.2004

Capitol Report - July 15, 2004

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06.12.2003

Corporate, Securities, Taxation and Asset-Based Financing Newsletter - June 2003

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**Our Team**

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## Related Practices

- Business Transactions
- Corporate Law and Governance
- Estates, Trusts and Probate
- Internal Investigations
- International Tax
- Mergers and Acquisitions
- Private Equity and Venture Capital

- Qualified Opportunity Zone Task Force
- Securities Transactions and Compliance
- Tax Litigation & Controversy
- Banking, Commercial, and Consumer Finance
- Hospitality
- Real Estate
- Ghost Restaurant Law
- Education
- Technology
- Telecommunications
- White Collar Crime & Government Investigations
- Construction Litigation
- Development
- Captive Insurance
- Energy and Utilities
- Family Law
- AdTech
- Telecom: Litigation and Arbitration
- Telecom: Transactions
- Esports and Electronic Gaming
- Environmental, Land Use & Development Approvals and Litigation
- Blockchain and Digital Currency
- Public-Private Partnerships
- Nonprofit Organizations
- Media, Entertainment, Music & Sports

- Employee Benefits, Compensation & ERISA
- ERISA Employee Benefit Plan Litigation
- Cannabis Law

## Related Industries

- Banking, Commercial, and Consumer Finance
- Securities & Investment Companies
- Real Estate
- Life, Annuity, and Retirement Solutions
- Technology
- Telecommunications