



## Tax Planning

Lippes Mathias LLP's Tax Planning Practice Team provides individual and business clients tax planning services at the international, federal, state and local levels. We work with clients to develop appropriate and innovative tax solutions for their business or personal tax planning matters. Our team continuously monitors the most current tax laws, as well as legislative and regulatory changes.

We work with clients in a wide array of complex tax matters to provide guidance and options for tax efficient structures or arrangements in many areas, including, but not limited to:

### Tax Counsel Services

- Review and analysis of specific structures, transactions or arrangements for tax considerations or exposures on positions;
- Review and recommendations for tax language in vendor or customer contracts;
- Review and recommendations for tax language for intercompany agreements.

### Mergers and Acquisitions

- Seller Pre-Sale structuring;
- Buyer Tax Due Diligence;
- Review and Recommendations for tax terms in the LOI or Purchase-Sale Agreement;
- Buyer Post-Sale structuring and integration planning.

### Corporate Restructurings

- Entity selection or classification changes;
- Tax-free entity set-up;
- Tax-free reorganization planning;
- Tax-free spin-off/split-off planning;
- Intercompany transaction planning.

### TEAM LEADER



**DEVON R. MCDONALD**  
Director of Tax | Team Leader -  
Tax Planning

## **Privately held business succession and exit strategies**

- Cross-purchase planning;
- Redemptions and distributions;
- Recapitalizations.

## **International Tax Planning**

- Outbound Transactions;
- Inbound Transactions;
- US-Canada and US-Mexico cross-border transactions;
- Structuring;
- Foreign withholding tax;
- Sourcing;
- Foreign Investment in Real Property Tax Act;
- Branch profits tax;
- International tax treaties;
- U.S. estate tax and pre-immigration planning;
- Deferral of U.S. taxation of foreign income;
- Foreign tax credits;

## **Transfer Pricing Intercompany and Related Party Transactions**

- Review existing intercompany and related party transactions and pricing policies for compliance with U.S. transfer pricing rules;
- Review all contemporaneous transfer pricing documentation and reports for compliance and audit readiness;
- Provided recommendations for improvements to transfer pricing policies and documentation for audit readiness.

## **Individual and Family Estate Tax**

- Estate, gift, and generation-skipping transfer tax planning for high net worth individuals and family-owned businesses;
- Business succession planning;
- Tax minimization.