

## Taxation

Downey Brand's Tax Practice Group provides clients with comprehensive services in federal, state and local taxation.

Our tax attorneys assist corporations, limited liability companies, partnerships, trusts and individuals with all aspects of transactional tax planning, administrative audits and appeals, and tax litigation. We advise clients, help structure transactions, issue legal opinions and secure tax rulings on significant federal and state tax issues arising out of business transactions.

Tax issues exist in almost every business transaction or in the settlement of litigation with cases involving corporations, partnerships, and individuals. Real estate transactions almost always involve tax consequences. We deal not only with tax planning, but we also represent clients in administrative and court proceedings including hearings and appeals before the Internal Revenue Service, the California Franchise Tax Board, the California State Board of Equalization, the California Employment Development Department, and local property tax assessment appeal boards. Our attorneys also represent clients in tax controversies before federal and California courts.

### Selected Experience

- Structured a settlement of an easement dispute to produce a non-taxable basis recovery rather than a taxable gain.
- Structured a land improvement project to fit within certain tax-deferred like-kind exchange parking safe harbor guidelines. Entities were able to dispose of certain real estate investments and improve raw land related parties owned, all on a tax-deferred basis.
- Found technical flaws in the IRS challenge of a significant charitable contribution. The matter was before the U.S. Tax Court, and we were able to settle it for a small fraction of the IRS assessment.

### Trade Groups

- [California Lawyers Association Taxation Section](#)
- [California Society of CPAs \(CalCPA\)](#)
- [Sacramento County Bar Association Tax Law Section](#)