

TAX



When developing customized business strategies for clients, Husch Blackwell carefully factors in tax law implications. Our tax law attorneys work with multinational and domestic companies, their owners and executives, other individuals, and estates to address immediate needs and plan for what lies ahead.

Our law firm's Tax team attorneys are subject-matter authorities with decades of experience in tax law. Many hold accounting degrees and are CPAs; some have advanced law degrees in tax. Others have been with the Internal Revenue Service (IRS), the Tax Division of the U.S. Department of Justice (DOJ), or Big Four accounting firms. Clients trust our high-caliber Tax team to guide them through everything from complex corporate transactions and federal tax disputes, to estate and gift tax avoidance and tax-exempt financing.

Case Study

U.S. Beef & Platform Ventures

When U.S. Beef, formerly the largest franchisee of Arby's restaurants in the U.S., sought to shift its business focus after selling its restaurant assets in December 2018, it partnered with Platform Ventures, an investment firm, to acquire the Plaza Vista Office Building, located on the west end of Kansas City's iconic Plaza District, from EverWest Real Estate Investors. The deal proved to be incredibly complex, and U.S. Beef and Platform turned to Husch Blackwell for guidance in turning their plans into reality.

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Representative Experience

Advised companies and executives on the tax aspects of international transactions.

Counseled buyers and sellers of businesses on tax-advantageous structuring of merger and acquisition transactions, both taxable and tax-deferred, providing tax opinions and obtaining private IRS rulings where required.

Advised business clients in all areas of income tax planning and structuring, including tax planning involving S corporations and other pass-through entities, such as limited liability companies.

Devised optimal structures for reorganizations and recapitalizations of S corporations to permit tax-advantaged distributions to shareholders.

Provided national technical support and review with respect to tax-sheltered annuities and 457 nonqualified deferred compensation plans.

Issued tax opinions on the effects of retroactively rescinding a completed transaction, restructuring it and completing the revised suggested structure.

Issued tax opinions that a redemption of partner interests was not a disguised sale.

Advised a corporation on the pros and cons of converting to a real estate investment trust (REIT).

Planned and executed a downstream merger to reorganize and recapitalize a holding company structure that was no longer

necessary. Also addressed Internal Revenue Code section 306 and nonqualified stock issues.

Planned tax-free transfers with REITs and their affiliates.

Issued a tax opinion that a redemption was not a constructive liquidation of the company whose stock was being redeemed.

Advised a selling company on executive employment agreements, which included the tax consequences of the buyer both terminating and assuming nonqualified deferred compensation arrangements.

Implemented phantom equity arrangements for noncorporate entities, which required including various tax provisions in the operating agreement.

Performed golden parachute analysis under IRC 280G for payments made upon a change in control of public company.

Provided analysis for individuals who invest their self-directed IRAs into business entities.

Structured tax-deferred trades of partnership interests in a manner that avoided the IRC section that attempts to prohibit that technique.

Planned a tax-deferred trade in a reverse safe harbor parking transaction of property to be built on the replacement land that was owned by an affiliate of the exchanger (the owner of the relinquished property).

Advised a client on capital gains ramifications of an amended employment contract changing the award date of restricted shares and availability of section 83(b) to start the holding period for long-term treatment of the shares.

Devised a corporate recapitalization resulting in savings of \$20 million in estate taxes.

Represented an international software company on the US income tax aspects of an international restructuring.

Advised multinational energy company on aviation regulatory and tax compliance issues, including personal use of the company's aircraft by its executives, reimbursement arrangements by subsidiaries and affiliates to comply with FAA guidelines, and related federal excise and state sales and use tax matters.

Represented clients in structuring domestic and international joint ventures, including negotiating and drafting the tax and economic provisions of the agreements.