

Taxation

Areas of Concentration

- » Taxation
 - » Employee Benefits & ERISA
 - » Estate & Trust Administration
 - » Wealth Transfer Planning

Attorneys

- » William L. Dennis
- » Richard L. Few, Jr.
- » J. Tod Hyche
- » Margaret McGee

Leatherwood's tax practice involves most areas of federal and state tax laws as well as international tax conventions. The tax group works closely with other practice groups, including corporate, commercial, and real estate, to provide tax planning and to handle tax controversies.

We are involved in almost every conceivable type of individual, corporate, and commercial transaction, including providing counsel in regard to corporate reorganizations, recapitalizations, and divisions; structuring purchases and sales of business interests and real estate; formation of partnerships, limited liability companies, and corporations; structuring and drafting partnership agreements, operating agreements for limited liability companies, and shareholders' agreements for corporations; implementing like-kind exchanges; and advising clients on the complex issues related to withdrawals from and designating beneficiaries of qualified plans and IRAs. In addition to advising with respect to state income tax issues, the firm handles state sales and use tax planning and controversies.

The firm also deals with tax matters for individuals and businesses that have international considerations. These matters include U.S. and foreign taxation of individuals with respect to employment income and estate planning for non-U.S. citizens (such as the creation of qualified domestic trusts ("QDOTs")).

In the estate and gift tax arena, Leatherwood is involved with the numerous tax issues associated with wealth transfer planning, post-mortem planning, the review and preparation of estate and gift tax returns, and representing clients who may be involved with an estate or gift tax audit.

Leatherwood has expertise representing tax-exempt organizations, both in the organizational and the operational stages. We advise clients who are establishing public charities, supporting organizations, and private foundations to ensure that these entities are properly established with the state and the Internal Revenue Service and continue to meet the complex rules applicable to tax-exempt organizations.

For more information regarding Leatherwood's Taxation Group, please contact Tod Hyche, Practice Group Leader