NAMWOLF | TRANSACTIONAL PRACTICE AREA COMMITTEE

TAX SUBCOMMITTEE

The **Tax Subcommittee** of the Transactional Practice Area Committee is comprised of seasoned and experienced tax attorneys whose broad range of experience spans from providing tax advice on M&A transactions, advising on tax aspects of cross-border transactions to representing clients in federal courts on tax related disputes. The Tax Subcommittee is a resource for the Transactional Practice Area Committee's other Subcommittees as they can draw on our members to provide them with tax guidance on specific matters. The Tax Subcommittee seeks to leverage the collective experience of its members to promote information exchange and professional development among NAMWOLF member firms, corporate partners and in-house counsels.

Specific Areas of Expertise

- GILTI and FDII
- Income Tax Compliance and Planning for IRA's and 401(k)'s
- Tax Considerations in Cross Border Loans and ISDA Transactions
- Tax Considerations in M&A Transactions
- Foreign Investment in US Real Estate
- Pre-immigration Tax Planning
- Foreign Investments In US Tax Structuring
- Cross-border Tax Planning
- Structuring of Financing and Investment SPVs
- Phantom Income Avoidance
- State and Local Tax Matters
- Tax Exempt Organizations
- Business Tax Compliance
- Tax Controversies
- Partnership Taxation
- Choice of Entity Considerations
- Tax Structuring Considerations for Alternative Investment Vehicles

Tax Subcommittee Co-Chairs

Robert J. Kiggins
Culhane Meadows PLLC
Partner
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Partner
jlee@dlkny.com

Tax Subcommittee Member Firms

BurgherGray LLP

burghergray.com
Office Locations | New York, NY | Washington, D.C. | Chicago, IL | Miami, FL
Firm Contact | Augusto Egoavil | aegoavil@burghergray.com

BRIEF DESCRIPTION OF EXPERIENCE

BurgherGray's tax practice includes Corporate tax services on domestic and cross-border transactions; Corporate tax services on start-up structuring, M&A and other divestituresl; Services regarding taxation of securitization programs and financing schemes; Tax, trust and estate planning and advice for HNI and foreign individuals.

Culhane Meadows PLLC

culhanemeadows.com
Office Locations | Atlanta, GA | Austin, TX | Boston, MA | Chicago, IL | Dallas, TX
Houston, TX | Newark, NJ | New York, NY | Philadelphia, PA | Washington, D.C.
Wilmington, DE
Firm Contact | Robert J. Kiggins | rkiggins@cm.law **CO-CHAIR**

BRIEF DESCRIPTION OF EXPERIENCE

Culhane Meadows has a strong team of experienced tax law partners working in corporate tax law, partnership & joint venture tax law, Subchapter S taxation, limited liability company taxation, employee benefit plans (both qualified & non-qualified), trusts/estates income taxation, gift taxation, generation skipping tax (GST) & estate taxation— domestic and international.

Drohan Lee LLP

dlkny.com
Office Locations | New York, NY
Firm Contact | Jae W. Lee | jlee@dlkny.com **CO-CHAIR**

BRIEF DESCRIPTION OF EXPERIENCE

Drohan Lee offers federal, state and international tax services in a wide range of areas, including mergers and acquisitions, spinoffs, financial transactions, derivatives, private equity funds, hedge funds, joint ventures, mortgage and asset-backed securities, reorganizations, cross-border transactions, tax planning, and legislative and regulatory developments.

Gardner Skelton PLLC

gardnerskelton.com
Office Locations | Charlotte, NC
Firm Contact | Fred Parker | fred@gardnerskelton.com

BRIEF DESCRIPTION OF EXPERIENCE

Fred Parker advises businesses and individuals in matters involving federal, state, and local taxation and related corporate transactions. He earned his Masters of Law in Taxation from Georgetown University Law Center and has a background in business litigation. This experience allows Fred to offer a unique perspective to his clients in order to analyze available options and achieve better outcomes.

Moore & Associates

kteyamoore.com
Office Locations | Bowie, MD
Firm Contact | K. "Teya" Moore | kkm@kteyamoore.com

BRIEF DESCRIPTION OF EXPERIENCE

K. "Teya" Moore is a transactional attorney with a law degree from New York University and a LL.M. (master's in taxation) from Georgetown University Law Center. He has extensive experience in developing and closing complex business transactions, including tax deferred reorganizations or mergers and acquisitions, stock and asset acquisitions. He also has significant experience in structuring or providing counsel to regarding sophisticated real estate ownership arrangements for owners and developers, institutional investors, funds and commercial lenders. He is currently managing an asset sale valued at over 1.2 billion and serves as legal counsel to a Fortune 100 Financial Services Company.

Reyes Kurson Ltd.

rrkchicago.com
Office Locations | Chicago, IL
Firm Contact | Lauren Mack | lmack@rkchicago.com

BRIEF DESCRIPTION OF EXPERIENCE

Reyes Kurson represents municipal and non-profit entities in connection with federal, state and local tax-exemption matters. We focus on the health care, senior living and affordable housing industries. Our attorneys also have extensive experience with the tax rules governing tax-exempt bonds.

Rusing Lopez & Lizardi, PLLC

rllaz.com
Office Locations | Tucson, AZ | Phoenix, AZ
Firm Contact | Robert Lloyd | rlloyd@rllaz.com

BRIEF DESCRIPTION OF EXPERIENCE

Robert Lloyd has practiced law for over 40 years. With a Master of Laws in Taxation from Boston University School of Law, Lloyd's practice has primarily focused on corporate, securities and tax law. He has represented publicly traded clients and served as counsel to corporate boards of directors of public entities.

SMGQ Law

smgqlaw.com
Office Location | Miami, FL
Firm Contact | Andrew G. Portillo | aportillo@smgqlaw.com

BRIEF DESCRIPTION OF EXPERIENCE

Our tax practice group provides tax advice and services to domestic and foreign companies, partnerships, individuals and not-for-profit institutions. We advise and represent clients with respect to all types of federal, state and local tax issues, including business structuring, business acquisitions, restructurings and other reorganizations, and international tax issues.

Stokes Lawrence

stokeslaw.com
Office Location | Seattle, WA | Yakima, WA
Firm Contact | Saul Tilden | saul.tilden@stokeslaw.com

BRIEF DESCRIPTION OF EXPERIENCE

Our goal is to help you create an estate plan that mitigates taxes and provides peace of mind that it will function as you expect it to. We have the tools to consider lifetime income tax, gift and estate tax and charitable planning, and to integrate these concepts into a complete estate plan.

Tax Subcommittee Member Firms By State

ARIZONA
Rusing, Lopez & Lizardi, PLLC

DELAWARE
Culhane Meadows PLLC

FLORIDA
BurgherGray LLP
SGMQ Law

GEORGIA
Culhane Meadows PLLC

ILLINOIS
BurgherGray LLP
Culhane Meadows PLLC
Reyes Kurson, Ltd.

MARYLAND
Moore & Associates

MASSACHUSETTS
Culhane Meadows PLLC

NEW JERSEY
Culhane Meadows PLLC

NEW YORK
BurgherGray LLP
Culhane Meadows PLLC
Drohan Lee LLP

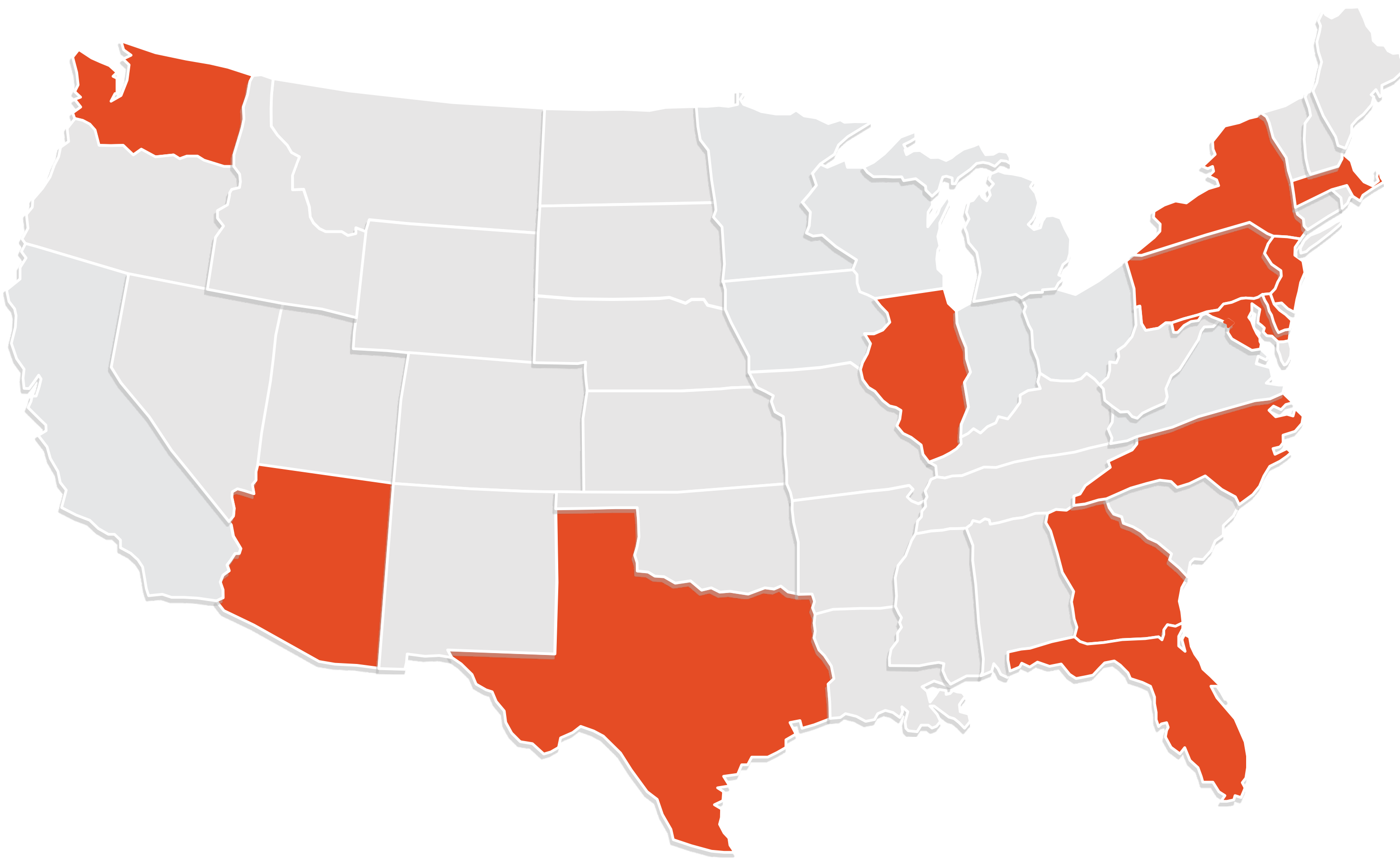
NORTH CAROLINA
Gardner Skelton PLLC

PENNSYLVANIA
Culhane Meadows PLLC

TEXAS
Culhane Meadows PLLC

WASHINGTON
Stokes Lawrence

WASHINGTON, D.C.
BurgherGray LLP
Culhane Meadows PLLC



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