



Tax Law Practice

SERVICE

Williams Mullen's Tax Law Section advises clients in all areas of tax law, including federal, state and local tax matters, as well as the tax aspects of transacting business in foreign jurisdictions. Our clients include both publicly held and privately held companies and our attorneys have extensive experience with transactions, especially those involving mergers and acquisitions. We also have a strong tax controversy practice, which includes representation in connection with audits and appeals and litigation of federal and state tax matters.

Our diverse experience enables the section to handle a variety of tax matters. Our attorneys have previous work experience with major accounting firms, multinational corporations and the Internal Revenue Service. Most attorneys in our Tax Section are either certified public accountants, hold advanced degrees in tax law or both.

We are closely monitoring the changes to the country's tax laws and their implications to our clients and their businesses. We stand ready to help both businesses and individuals address and implement changes to their tax practices. Click here for a [summary table of relevant changes under the Act](#), comparing the current law with changes under the Act. In addition, click here for a [summary table of individual income tax](#) rates for the 2018 tax year.

We help clients with:

- Corporate tax planning, including corporate formation, reorganization, liquidations, distributions and consolidated group issues.
- Business acquisitions and divestitures, including taxable and tax-free mergers.
- General business tax planning, including selecting appropriate entities, business continuity planning and general tax management.
- Design and analysis of complex partnership and limited liability company arrangements representing both fund managers and investors.
- Structuring real estate transactions, including like-kind exchanges and other tax deferral techniques.
- Tax audit and tax controversy practice, including negotiation of post-audit offers in compromise.
- Tax litigation in Federal District Court, Federal Court of Claims, United States Tax Court, Fourth Circuit Court of Appeals and various state courts.
- Taxation of international operations including application of tax treaties and foreign taxes.
- State and local tax planning.
- Formation, qualification and operation of tax-exempt entities.
- State and local tax litigation, including property tax litigation and litigation of corporate sales tax, partnership and individual tax assessments.

- Legislative representation on tax matters.

Williams Mullen is a proud member of the American Property Tax Counsel.



Related News

- The "Meaningful Stake" Debate: Third Circuit Reverses Tax Court Decision in Historic Boardwalk
- Employer-Employee Reimbursements - 4th Circuit Approves Burden-Shifting Instruction in Criminal Tax Case
- Characterizing and Quantifying Reasonable Compensation of S Corporation
- White House Proposal for Business Tax Reform
- The Developers' Perspective: Disguised Sales of State Historic Tax Credits
- Revenue Laws Study Committee Considers Changes to Forced Combination Legislation
- Recent Developments in North Carolina Property Tax
- Recent Developments in North Carolina Corporate Income and Franchise Tax
- IRS Expands Trust Fund Recovery Penalty Assessments to Third Party Payroll Providers
- What the Courts Think of North Carolina's Forced Combination Rules and Related Penalties
- Deficient Appraisal Reports and Expert Testimony Will Cost Parties Contesting Valuation Issues before the IRS or the Tax Court
- Decanting Comes of Age
- Disguised Sales of State Historic Tax Credits
- New Virginia Aircraft Sales and Use Tax Exemptions
- Adapting to New and Upcoming Tax Law Changes for US Businesses
- IRS Announces a Second Voluntary Offshore Disclosure Initiative
- Gift Card Issuers will Benefit from Liberalized Income Deferral Rules
- Happy Holidays: Historic Wealth Transfer Tax Changes
- Congress Extends the Bush Tax Cuts and Expands Incentives to Purchase Depreciable Property
- 2010 Small Business Jobs Act Provides Tax Incentives for Businesses Large and Small
- Aircraft Acquisitions: Eligibility for Bonus Depreciation in 2010, 2011
- The New Return Preparer Regulations
- U.S. v. Deloitte: Tax Accrual Workpapers Can Contain Attorney Work Product
- Tax Court Rules on Investment and Residential Real Estate Transactions
- North Carolina Update - Property Tax Developments
- Supreme Court Declines to Review United States v. Textron
- How To Limit An Executor's Personal Liability For A Decedent's Unpaid Taxes
- Recent Legislative Changes Affecting Virginia Affordable Housing Assessments

- Virginia Adopts Accelerated Sales and Use Tax Program
- Virginia Tax Incentives Support Green Jobs Growth and Investment in Technology and Science Start-up Companies
- Transfer Pricing Developments During 2009 Clarify & Confuse the Law
- North Carolina's Tax Assessment, Refund Review and Appeal Procedures
- Understanding Health Care Reform - Employer Alert
- Structuring Retail Gift Card Subsidiaries
- Xilinx ? Ninth Circuit Reverses Controversial Ruling on Cost-Sharing Agreements
- Tax Implications of the HIRE Act
- U.S. Subsidiary's Guaranty Payments to Foreign Parent are Not U.S.-Sourced Income Subject to Withholding Tax
- Tax Accrual Workpapers: Is the IRS Jumping the Gun on Textron?
- President Obama's 2011 Budget Proposes International Tax Reform
- Retail Gift Cards and Store Credits ? A Tax and Unclaimed Property Audit Risk
- Xilinx, Inc. v. Commissioner ? Ninth Circuit to Revisit its Controversial Ruling on Cost Sharing Agreements
- Wal-Mart Stores East, Inc. v. Hinton
- Transfer Pricing Developments During 2009 Clarify and Confuse the Law
- Obama Administration Shelves Assault on Multinational Corporations? Deferral of Foreign Source Income
- Tax Exempt Organizations: Change Is In The Air
- Important Tax Considerations for U.S. Companies Doing Business Overseas
- How Should A Married Couple Title Their Assets?
- Is Your Exempt Organization Meeting the Rebuttable Presumption? It's Time for Tax-Exempt Hospitals to Review Their Compensation Policies
- Important Tax Legislation Included Within America's Affordable Health Choices Act of 2009
- Obama Proposals Threaten Common Foreign Tax Planning Techniques of U.S. Corporations
- Federal Investigation into Offshore Accounts: ?John Doe? Summons Served on First Data
- Unclaimed Property Is More Than Just The ?Lost And Found?
- Update: UBS Bank Closing U.S.-held Offshore Accounts May Cause New Hazards for Taxpayers
- U.S. Government Targets UBS Offshore Account Holders
- Successful Tax Planning Strategies for Cross-Border Transactions
- North Carolina's New Tax Assessment, Refund and Appeal Procedures
- North Carolina Property Tax Exemptions and Exclusions
- Property Tax in North Carolina: Property Tax Assessment of Business Personal Property
- Property Tax in North Carolina: The Discovery of Unlisted and Underlisted Property
- Property Tax in North Carolina: The Concept of Business Value in the Income Approach to Value
- North Carolina Update: Sweeping Changes Made to Tax Appeal System
- North Carolina's New Tax Assessment, Refund and Appeal Procedures
- Corporate Income Tax Combined/Consolidated Returns
- North Carolina Property Tax Assessment and Appeals Procedure
- Care in Classifying Computer Software Can Avoid or Reduce Property Taxes
- States Seek to Broaden Sales and Use Taxation of Computer Software
- Attorney Thomas "TJ" Aldous, Jr. Joins Williams Mullen's Private Client and Fiduciary Services

Team

- The American Taxpayer Relief Act of 2012
- New Year: New Taxes, New Rates and (Some) Taxpayer Relief
- Looking into the Crystal Ball: The OECD report Addressing Base Erosion and Profit Shifting
- Examining North Carolina's New Tax Assessment, Refund, and Appeal Procedures
- North Carolina Property Tax Assessment and Appeals Procedure
- SESALT Newsletter - April 2013
- 100 Williams Mullen Attorneys Named 2014 Best Lawyers in America
- All Same-Sex Marriages Valid for Federal Tax Purposes
- Virginia Department of Tax Upholds "Bright Line Test" for Nonresident Corporations and Nonresident Trusts
- Williams Mullen Welcomes Tax Attorney J. Patrick Becker
- Williams Mullen Receives Top Rankings in U.S. News Best Lawyers "Best Law Firms"
- Tax Court Ruling Impacts the Treatment of Income Allocations Attributable to Unvested Partnership Capital Interests
- IRS Issues Long-Awaited Guidance Regarding the Allocation of Federal Rehabilitation Tax Credits
- Revised Rev. Proc. 2014-12 Clarifies New Guidance on Rehabilitation Tax Credits
- New Proposed Regulations Could Shake Up the Allocation of Partnership Debt
- Tax Court Rules on Built-In Gains Discount and Appraiser Qualification
- Obama Administration Announces Gift Tax Annual Exclusion Proposal
- Taxation of Trust Income: What Is a Resident Trust And How Does a Jurisdiction Decide It Should Be Taxed?
- U.S. Tax Court Ruling in State Conservation Tax Credit Case Requires Income Recognition
- District of Columbia Tax Revision Commission and Office of Tax and Revenue Comments
- Williams Mullen Attorneys Named 2014 North Carolina Legal Elite
- Eight Williams Mullen Attorneys Named 2015 "Lawyers of the Year" by The Best Lawyers in America
- 100 Williams Mullen Attorneys Named 2015 Best Lawyers in America
- Virginia Tax Department Changes Conservation Easement Tax Credit Procedures
- Fifth Circuit Court Reverses Tax Court Ruling on Fractional Interest Valuation Discounts
- Tax Inflation Adjustments for 2015
- Williams Mullen Welcomes International Tax Attorney Anna K. Derewenda
- Williams Mullen Welcomes Tax Partner Eugene W. Chianelli, Jr.
- Virginia Business writes about Anna Derewenda's move to Williams Mullen
- International Tax Partner Anna Derewenda's move to Williams Mullen from KPMG highlighted by Law360
- Congress Passes One-Year Extension of Business and Individual Tax Provisions
- Dan Durst quoted in Times-Dispatch article about year-end tax planning
- Williams Mullen Attorneys Named 2015 North Carolina "Legal Elite"
- Williams Mullen Welcomes Tax Associate Bobby Hamlett
- Non-Tax Aspects of Business Succession Planning
- Important Tax Provisions Contained in Acts Extending Highway Trust Fund and Trade Preferences
- 106 Williams Mullen Attorneys named 2016 Best Lawyers in America
- 15 Williams Mullen Attorneys Named 2016 "Lawyers of the Year" by The Best Lawyers in America

- Anna Derewenda Published in October Issue of Virginia Lawyer Magazine
- Williams Mullen Ranked Nationally in 16 Legal Practices by U.S. News ? Best Lawyers ?Best Law Firms? 2016
- Bipartisan Budget Agreement Triggers New Audit Rules for Partnerships; Repeals ACA Automatic Enrollment
- Williams Mullen Welcomes Seven First-Year Associates
- 50 Williams Mullen Attorneys Named to Virginia Business magazine?s 2015 ?Legal Elite?
- Form 8971: Consistent Basis Reporting Between Estate and Persons Acquiring Property From a Decedent
- PATH Act Extends Key Tax Provisions for Businesses and Individuals; Many Extenders Made Permanent
- Conrad Garcia Quoted by Bloomberg BNA about Route 231 Ruling
- Fourth Circuit Affirms Tax Court Decision Holding Partnership Allocation of State Tax Credits Was a Taxable Disguised Sale.
- 12 Williams Mullen Attorneys Named 2016 North Carolina Super Lawyers
- Bobby Hamlett's Alert on Partnership Tax Credit Allocations Republished by Law360
- Williams Mullen Announces the Election of Eight New Partners
- 56 Williams Mullen Attorneys Named 2016 Virginia Super Lawyers; 22 Named 2016 Rising Stars
- New Regulations Squash Planning Tool for Avoiding Self-Employment Tax and Related Employee Benefit Issues
- Gene Chianelli Quoted in Tax Analysts Article on North Carolina Senate Budget Proposal
- SALT Alert: North Carolina Enacts New Administrative Procedure to Challenge Statute Of Limitations Determinations in Tax Cases
- The Cost of Clarity: IRS Issues Regulations Addressing Proper Treatment of Code Section 50(d) Income
- 100 Williams Mullen Attorneys Named 2017 Best Lawyers in America
- Williams Mullen Ranked Nationally in 15 Legal Practices by U.S. News ? Best Lawyers ?Best Law Firms? 2017
- Williams Mullen Welcomes Three First-Year Associates
- 50 Williams Mullen Attorneys Named to Virginia Business magazine?s 2016 ?Legal Elite?
- Eight Williams Mullen Attorneys Named to Business North Carolina?s ?Legal Elite? in 2017
- 10 Williams Mullen Attorneys Named to the 2017 North Carolina Super Lawyers List
- 54 Williams Mullen Attorneys Named to 2017 Virginia Super Lawyers List; 21 Named 2017 Rising Stars
- Trump Administration Releases Blueprint of Tax Reform
- Maryland New Tax Credit for Energy Storage Systems
- Virginia Imposes Fees for Requests for Certain Actions by the Department
- Williams Mullen Advises Bank of McKenney in Merger with Citizens Community Bank
- Anna Derewenda Becomes Expert Contributor for Thomson Reuters? Tax Platform
- 114 Williams Mullen Attorneys Listed in The Best Lawyers in America 2018
- Nine Williams Mullen Attorneys Named 2018 ?Lawyers of the Year? by The Best Lawyers in America
- Framework for Tax Reform Released
- Williams Mullen Advises Citizens National Bank in Merger with Old Point Financial
- Williams Mullen Ranked Nationally in 14 Practice Areas by U.S. News ? Best Lawyers? ?Best Law

Firms? 2018

- 46 Williams Mullen Attorneys Named to Virginia Business Magazine's 2017 'Legal Elite'
- Congress Passes Tax Act
- Virginia Real Property Tax Prepayment Limitation Under the New Federal Income Tax Law
- 9 Williams Mullen Attorneys Listed in North Carolina Super Lawyers for 2018; 3 Included in Rising Stars List
- Estate Planning Adjustments for Tax Year 2018 & Chained CPI Under New Tax Act
- 53 Williams Mullen Attorneys Named to 2018 Virginia Super Lawyers List; 20 Named 2018 Rising Stars
- Interim Guidance Issued on New Business Interest Expense Limitations
- IRS Notice on State and Local Tax Deductions
- Jenny Connors Writes on Tax Incentives of Qualified Opportunity Zones in Virginia for Law360
- The U.S. Supreme Court's Historic Ruling in South Dakota v. Wayfair Changes the Landscape for State Sales and Use Tax Collection
- IRS to Address Questions About Code § 67(G)
- Williams Mullen Announces Qualified Opportunity Zones Resource Page
- 110 Williams Mullen Attorneys Listed in Latest Edition of The Best Lawyers in America©
- Seeking Guidance? QO Zone Regulations Imminent
- *Cahill* Case Sheds Light on Tax Court's View of Intergenerational Split Dollar Agreements
- IRS Gets 'Bageled' in Tax Court Over Family Office Expenses
- Status Update on OZ Proposed Regulations
- Treasury and IRS Issue Proposed Qualified Opportunity Zone Regulations
- The Recent Qualified Opportunity Zone Guidance: What We Know, What We Don't and What It All Means
- Williams Mullen Ranked Nationally in 15 Practice Areas by U.S. News 'Best Lawyers 'Best Law Firms' 2019
- Estate Planning Adjustments for Tax Year 2019
- Gift and Estate Tax Update: Making Large Gifts Now Should Not Harm Estates After 2025
- 45 Williams Mullen Attorneys Named to Virginia Business Magazine's Legal Elite for 2018
- Stephanie Lipinski Galland and Dave Albo Named to Washingtonian's Top Lawyers 2018
- The Proposed Real Estate Safe Harbor for the Qualified Business Income Deduction
- Conrad Garcia Quoted in Richmond Times-Dispatch Story on 2019 Tax Changes
- The Virginia Gazette Covers Presentation on Opportunity Zones by Jenny Connors
- 47 Williams Mullen Attorneys Named to 2019 Virginia Super Lawyers List; 17 Named 2019 Rising Stars
- 6 Williams Mullen Attorneys Ranked on 2019 Top Lists by Virginia Super Lawyers
- The Second Tranche of Opportunity Zone Regulations: Answers to 'Substantially All' of Our Lingering Questions
- Jenny Connors Quoted in Virginia Business on Opportunity Zones
- Even the Best Laid Plans Can Go Awry: The 'Breakdown' of Tom Petty's Estate Plan
- Virginia Issues Guidance for Remote Sellers Concerning Sales and Use Tax Collection Requirements
- And Baby Makes Three: Estate Planning in the Age of 'ART'
- IRS Delivers Major Blow to Virginia's Land Preservation Program

- SCOTUS Finds that Application of North Carolina's Trust Income Tax Is Unconstitutional
- President Signs Into Law the Taxpayer First Act Reforming the IRS

Related Events

- Wealth Transfer Planning with Qualified Opportunity Zone Fund Interests
- Venturing Into the Land of OZ ? An Opportunity Zone Conference
- Webinar: Tax Considerations for M&A Transactions
- Opportunity Zones ? Williamsburg Economic Development Authority
- Spring 2019 Tax Forum
- An Opportunity Zone Market Update
- Richmond Industrial Summit
- 2019 Fiduciary Focus
- Getting Your Hands Dirty: Tax Planning for Real Estate Investors
- Opportunity Zone Investments
- Estate Planning 101: Practical Strategies for Estate and Gift Planning
- Williams Mullen Spring 2012 Richmond Tax Forum
- Qualified Opportunity Zones Seminar
- Winter 2019 Tax Forum
- Coffee Convesations: Understanding Taxes
- Fall 2018 Tax Forum
- New Opportunity Zones ? What?s in them for LIHTC properties?
- Employee Benefits Webinar: Practical Tips for 403(b) Plan Sponsors
- Tax Incentives for Qualified Opportunity Zone Investments in Virginia
- Spring 2018 Tax Forum
- Deciphering the New Tax Law: A Panel Discussion, Estate and Gift Taxes
- Fiduciary Focus 2018
- Potential Economic Impacts Of The New Tax Law Known As ?The Tax Cuts and Jobs Act?
- BizConnect RVA - Networking Dinner with a Buyer, Virginia Asian Chamber of Commerce
- A Networking Lunch with the Buyer - Virginia Asian Chamber of Commerce
- Winter 2018 Tax Forum
- Fall 2017 Tax Forum
- Richmond Companies Go Global!
- Spring 2017 Tax Forum
- Winter 2017 Tax Forum
- Fall 2016 Tax Forum
- Spring 2016 Tax Forum
- Winter 2016 Tax Forum
- Fall 2015 Tax Forum
- Tax Practice & Procedure Monthly Roundtable
- Seminar: Tax and Non-Tax Aspects of Business Succession Planning
- EY Family and Closely Held Business Seminar: Insights and planning for the new year
- Winter 2015 Richmond Tax Forum

- Discussion on GRATS and Sales to IDGTs: Examples, Comparisons, and Practice Pointers
- Fall 2014 Tax Forum
- 2014 Raleigh Fiduciary Focus
- Williams Mullen Spring 2014 Tax Forum - Richmond
- State & Local Tax Law - Information Sharing Session
- 2012 Richmond Fiduciary Focus
- 2012 Raleigh Fiduciary Focus
- State & Local Tax Law Seminar
- Williams Mullen Winter 2014 Richmond Tax Forum
- Williams Mullen Fall 2013 Richmond Tax Forum
- Williams Mullen Spring 2013 Richmond Tax Forum
- Williams Mullen Winter 2013 Richmond Tax Forum
- It's Time to Trust Virginia Law: 2012 Legislation Brings Wealth Transfer Opportunities
- Williams Mullen Winter 2012 Richmond Tax Forum
- Williams Mullen Fall 2012 Richmond Tax Forum
- Williams Mullen Winter Tax Forum 2011 - Raleigh, NC
- Williams Mullen Hampton Roads Fiduciary Focus 2011
- Williams Mullen Fall 2011 Tax Forum

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