



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.

**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.

---

**J. Conrad Garcia**  
Partner | 804.420.6910

---