

Partnership Tax

RELATED PRACTICES

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ATTORNEYS

Eric R. Fox
Robert H. Wellen
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David D. Sherwood

Businesses and individuals confront partnership tax issues in a wide variety of contexts. Ivins, Phillips & Barker attorneys have extensive experience structuring and negotiating business transactions involving partnerships and limited liability companies for our domestic and international business clients, as well as for high net worth individuals.

Our lawyers are involved with the creation of joint ventures and other partnerships and LLCs, including the structuring of special partnership allocations, analyzing the application of the disguised sale provisions and the allocation of partnership liabilities. We also regularly deal with issues arising from partnership terminations, liquidating distributions and sales of partnership interests, as well as issues relating to whether certain business arrangements may give rise to deemed partnerships for U.S. federal income tax purposes. Our partnership tax practice is coordinated closely with our Corporate Tax and International Tax practices.

REPRESENTATIVE EXPERIENCE

- Representing Chesapeake Corporation in United States Tax Court in connection with a leveraged partnership transaction
- Representing Alex Brown Realty in connection with the structuring and operation of U.S. real estate investment partnerships
- Advising multinationals in connection with deemed partnership issues associated with collaboration agreements and other similar contractual arrangements
- Advising large investment partnership in connection with debt restructuring issues
- Advising energy partnerships in connection with the utilization of energy credits

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NEWS

- April 26, 2012
Robert Wellen Speaks at J. Nelson Young Tax Institute on Contingent M&A Prices
- April 19, 2012
Robert Wellen Speaks at Ninth Annual Institute on Tax Aspects of Mergers and Acquisitions
- March 28, 2012
Robert Wellen Speaks at ALI-ABA on Taxable Acquisition Structures
- February 27, 2012
Robert Wellen Speaks at Consolidated Tax Return Regulations 2012 PLI Course
- December 7, 2011
Ivins Attorney Presents at BNA CITE International Tax Seminar
- December 9, 2010
Danielle Rolfes to Speak at GWU/IRS Institute on International Taxation

PUBLICATIONS

- November 28, 2011
Is the Anti-Injunction Act Jurisdictional?
Tax Notes
- June 20, 2011
Aggregate or Entity Theory of Partnerships for Currency?
Tax Notes International