

## Partnership Tax

### **RELATED PRACTICES**

Corporate Tax  
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### **ATTORNEYS**

Eric R. Fox  
Robert H. Wellen  
Joshua T. Brady  
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**

- 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*
- April 20, 2010  
Codification of the Economic Substance Doctrine  
*Business Tax Insider*