

INDUSTRIES

Construction & Design
Finance
Health Services
Hospitality
Legal Services
Manufacturing, Distribution
& Logistics
Nonprofit
Technology

ATTORNEYS

Gary M. Markoff
Matthew A. Morris
C. Forbes Sargent III

TAX

OVERVIEW

Sherin and Lodgen's Tax Group represents businesses and individuals in federal, state, and international tax planning and tax controversy matters. Our Tax Group works alongside the firm's core departments—real estate, business law, litigation, and employment—to provide sophisticated, coordinated, and efficient tax advice that helps clients to avoid unnecessary tax and litigation costs.

WHAT SETS US APART

Our Tax Group strives to maintain clear an open lines of communication among all parties to a transaction or a tax dispute to reduce the potential for misunderstandings and to progress collaboratively toward a common goal. The Tax Group works closely with clients and opposing parties (including the IRS and state tax authorities) to identify areas of agreement and explore the strengths and weaknesses of both parties' positions on disputed issues.

CAPABILITIES

Our Tax Group assists clients in the following areas:

TAX PLANNING

- Providing comprehensive tax guidance regarding the organizational and operational issues of business entities including partnerships, LLCs, S-corporations, non-profits, and domestic and foreign taxable corporations
- Structuring tax-efficient financings, joint ventures, restructurings, and mergers and acquisitions
- Conducting buy-side and sell-side tax due diligence
- Structuring real estate transactions for investors and developers, including section 1031 tax-deferred exchanges
- Advising clients on the tax-efficient formation of real estate and other investment funds
- Coordinating with U. S. and foreign family offices on multi-generational ownership transfers
- Representing executives and professionals in the negotiation and interpretation of executive compensation plans
- Preparing and supervising the preparation of complex income tax, estate and gift tax, and international information returns—such as Forms 3520, 5471, 5472, and FinCen Form 114 (FBAR)—for foreign nationals, business professionals, and high net worth individuals

TAX CONTROVERSY

- Representing clients before the Internal Revenue Service and Massachusetts Department of Revenue Examination (Audit) Divisions, including examinations of income tax; payroll tax; and sales, use, and meals tax returns

- Representing clients before, and negotiating settlements with, the Internal Revenue Service and Massachusetts Department of Revenue Offices of Appeals
- Representing clients in complex tax litigation before the U.S. Tax Court, the Massachusetts Appellate Tax Board, the Massachusetts Appeals Court, and the Supreme Judicial Court of Massachusetts
- Defending businesses and individuals against aggressive collections activities by the IRS and Massachusetts Department of Revenue (g., liens, levies, and passport issues)
- Assisting business and individual “non-filers”—including those with complex income tax matters—to come into compliance with their federal and state income tax filing and payment responsibilities (often by participating in federal and state domestic voluntary disclosure programs)
- Representing high net worth individuals in domicile examinations by the Massachusetts Department of Revenue

CLIENTS

Our Tax Group represents a broad spectrum of business and individual clients across a variety of industries, including:

- Interstate transportation (trucking) companies in Massachusetts sales/use tax examinations and appeals
- Restaurant clients in Massachusetts Department of Revenue meals tax examinations
- Real estate and renewable energy investors, developers, buyers, and sellers in formational and operational tax issues
- Closely-held businesses in IRS and Massachusetts examinations/appeals and general tax planning matters
- High net worth executives and professionals, including foreign nationals and expatriates, in federal and state tax examinations, planning, and compliance matters
- Non-profit entities in formational and operational compliance matters
- Pro bono clients with complex tax disputes and collection matters