



## Tax

Jackson Kelly's Tax practice group finds creative, dynamic solutions to client needs in the areas of tax planning, purchase and sale of business interests, corporate mergers, formation and choice of business entity, compensation and benefit design and personal estate planning.

The practice group addresses both complex and simple federal tax and state tax matters, advising business planning clients in regard to every aspect of owning and operating a business from formation, reorganization, and dissolution to liquidation. The business planning clients range from sole proprietorships, to closely-held family businesses, to large corporations.

Some of the many services provided by the Tax practice group include:

- Federal tax compliance & minimization in the following areas:
  - Corporate Income Tax
  - Individual or Personal Income Tax
  - Trust & Estate Income Tax
  - Tax Aspects of Corporate Mergers & Acquisitions
  - Partnership Tax
  - Likekind Exchanges
- State Tax Compliance & Minimization in the following Areas:
  - Corporate Income Tax
  - Individual or Personal Income Tax
  - Partnership Tax
  - Trust & Estate Tax
  - Sales and Use Tax Refund Claims
  - Sales and Use Tax Audits
  - Ad Valorem Property Taxes
  - Franchise Tax
  - Business and Occupation Tax
  - Economic Development and Business Expansion Tax Incentives and Credits
  - Historic Tax Credits
- Trust & Estate Work
- Employee Benefits and Compliance
  - Qualified Plan Design, Compliance, and Administration
  - Non-qualified Plan Design and Compliance

- IRC §409A Compliance and Design
- Employee Retirement Income Security Act (ERISA) Compliance & Litigation
- Health & Welfare Plan Design and Compliance
- Affordable Care Act Compliance for Applicable Large Employers and the Employer Mandate
- Incentive & Deferred Compensation Arrangements
- Executive Compensation Issues
- Mergers & Acquisition Issues
- Tax Planning and Compliance Encompassing Multiple Areas:
  - Acquisitions & dispositions of business interest
  - Business formation & choice of entity
  - Business succession planning
  - Business to business relations
  - Federal & state tax litigation
  - Tax and Compliance Issues for Banking & Financial Institutions
  - Coal, oil & gas ventures
- In addition, the Members of the Tax Practice group often engage in the following activities to assist clients:
  - Annual business reviews
  - Lobbying effort
- Exempt organizations
  - Formation, Operation, and Compliance
  - IRS Form 1023 Submissions
  - IRS Form 990
  - Mergers and Acquisitions of Exempt-Organizations
  - Continuing Compliance on Operational Issues
  - Unrelated Business Income Tax Compliance

The Tax practice group has extensive experience in ERISA-related issues, an area of law that has grown at an astonishing pace in recent years. The attorneys in this practice area regularly assist in the development and administration of employee benefit and retirement plans – they provide ongoing administrative servicing to over 200 retirement plans and consulting services to countless other plans.

The Tax practice group's employee benefits services include:

- Qualified plan design & consultation
- Drafting of benefit plans, including profit sharing, money purchase pension, Section 401(k), target benefit & employee stock ownership
- Preparing all retirement plan documents & trust agreements
- Retirement plan administration, including contribution calculations, discrimination testing, plan allocations, participant statements, beneficiary elections, plan loan documentation & filing of all governmental reports
- Nonqualified Plans, including Excess Benefit, Top Hat, Rabbi and Secular Trusts & Section 457 plans
- Benefits communications
- Plan Error Corrections and Voluntary Compliance Reporting
- Plan litigation