

# Tax

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Wiley's Tax Practice provides full spectrum tax representation and counseling to a diverse client base. We advise national and multi-national organizations, public and private corporations, limited liability companies, partnerships, and individual entrepreneurs on a broad array of federal and state tax matters. Our Tax attorneys provide counseling and advise on: transactional tax; aviation tax; election law tax; telecommunications tax; tax-exempt organizations; tax audits, appeals and litigation; and state and local taxation.

## **Transactional Tax**

Wiley's Tax Practice works closely with our Corporate Practice in structuring transactions and developing tax strategies to fit our clients' needs. Our attorneys provide tax counsel at all phases of a business cycle, from startup enterprises to mature industries, devise strategies to minimize the incidence of tax on a variety of ongoing business operations, and advise individual clients on the tax aspects of their acquisition, ownership, and disposition of both passive investments and active business interests. Wiley's attorneys plan and implement tax strategies for corporate mergers and acquisitions, divestitures, restructurings, asset transfers, like-kind exchanges, joint ventures, and debt and equity financings. We also assist clients with matters involving the taxation of corporations and shareholders, partnerships and partners, limited liability companies and their members, S corporations, and other business entities.

## **Election Law Tax**

With one of the nation's premier Election Law & Government Ethics Practices, Wiley counsels on the federal tax laws relating to elections, lobbying and political activity for trade associations, political and social welfare organizations, lobbying groups, public charities, private foundations, educational organizations, and their directors, officers, and fiduciaries. Wiley attorneys assist in the formation and operation of Section 527 and Sections 501(c)(3), (4) and (6) tax-exempt organizations. We also advise our exempt organization clients on Form 990 reporting, donor notifications and exempt function political activities.

## **Telecommunications Tax**

As the most comprehensive Telecom, Media & Technology Practice in the country, we provide a full range of tax and transactional services to the communications industry in areas that include satellite, personal communications, cable television, cellular and local telephone, and public radio and television. Our attorneys advise on telecommunication taxes, the Universal Service Fund (USF), 911 and E911 matters, sales taxes, Voice

over Internet Protocol (VoIP) tax laws, ecommerce taxes, and Universal Service Administrative Company (USAC) audits. We also counsel clients on hidden costs, surcharges, and other fees and assessments related to telecommunication taxes.

### **Tax-Exempt Organizations**

Wiley represents and advises tax-exempt organizations, such as trade associations, political organizations, public charities, and issue advocacy groups on corporate and tax matters, including applications for tax-exempt status, unrelated business income tax matters, lobbying and political activities, excise taxes, mergers, and transactions with taxable organizations. In addition, Wiley provides tax advice to tax-exempt organizations and their officers, directors, and managers with respect to private inurement and excess benefit transactions, deferred compensation, nonqualified employee benefits, and similar matters.

### **Tax Audits, Appeals, and Litigation**

Wiley's attorneys represent clients in federal and state tax disputes from audit, through administrative appeal, and into court and settlement, on matters including federal and state income taxes, sales and use taxes, excise taxes, franchise taxes, property taxes, responsible person trust fund taxes, liens, levies, and penalty abatement.

### **State and Local Taxation**

Wiley provides planning and compliance counseling on state and local taxes and represents clients in disputes with state and local taxing authorities. Our attorneys advise on state and local tax matters including income taxes, sales and use taxes, property taxes, ecommerce taxes, telecommunication taxes, franchise taxes, unclaimed property taxes, and tax matters relating to the sale, purchase, ownership, and leasing of aircraft.

## **Contact Us**

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