

Tax Law

Roetzel's Tax attorneys provide practical and strategic advice on all tax-related matters, helping both for-profit and not-for-profit entities navigate the complexities of tax law. Our team assists clients with entity formation, conversions, and a wide range of business and corporate transactions, including mergers, consolidations, and reorganizations. We specialize in joint ventures, real estate investments, debt and equity financings, and equity and non-equity compensation. Our attorneys also support clients in audit representation, tax controversies, litigation, and resolving noncompliance issues. By working closely with clients' internal tax teams, outside accountants, and other partners, we aim to minimize the impact of state, federal, and international taxes.



Our clients range from major multinational corporations and banking institutions to tax-exempt investors, private equity and venture capital funds, closely held businesses, and licensed professionals. We represent clients in Internal Revenue Service (IRS) and state tax matters. As leading tax counsel to numerous high-profile clients, we possess substantial expertise across various industries, including construction, health care, hospitality, real estate, retail, software, and trucking. This broad experience enables us to provide tailored, effective tax solutions that meet the unique needs of each industry we serve. Our goal is to provide advice that meets the unique business objectives and needs of each client.

What We Do

- Advise on for-profit and not-for-profit entity formation and conversions, including choice of entity determination
- Handle business transactions and corporate transactions (mergers, consolidations, recapitalizations, reorganizations, and bankruptcies)
- Advise on the tax effects of buy-sell, redemption, and cross-purchase agreements
- Facilitate joint ventures and real estate investments (including REITs)
- Manage debt and equity financings
- Provide audit representation and manage tax controversies and litigation
- Resolve noncompliance issues
- Offer guidance on operational issues, tax accounting, disclosure issues, and consolidated returns
- Advise individuals with foreign investments on the tax aspects and reporting requirements applicable to such investments, including FBAR reporting, and assisting clients in mitigating penalties relating to any noncompliance with such requirements
- Plan qualified and non-qualified deferred compensation planning
- Plan qualified and nonqualified retirement planning
- Advise and prepare gift, estate, and fiduciary tax returns
- Handle trust and estates tax compliance and planning

Our Experience

- Assisted clients with foreign bank accounts, securities accounts, passive foreign investment company investments, and controlled foreign corporation stock with reporting and compliance requirements under applicable IRS disclosure programs including the IRS Offshore Voluntary Disclosure Program and IRS Streamlined Domestic Offshore Procedures
- Assisted clients on the tax aspects and documenting conversions of C corporations to S corporations and on conversions of partnerships to limited liability companies

- Assisted clients on the tax aspects and use of single member limited liability companies and other disregarded entities
- Advising investors and limited liability companies concerning the tax aspects of contributions, dispositions, priority returns, guaranteed payments, and distributive shares
- Structured a complicated deferred like-kind exchange of personal property
- Advised individual and corporate clients regarding domicile issues relating to state income and estate taxation
- Determined the proper structure of a joint venture to manufacture products in India
- Represented private employers before the IRS regarding delinquent annual filings
- Structured the repurchase of stock owned by one family in two closely held corporations to settle a lawsuit between two family groups
- Successfully negotiated on behalf of the sponsor of a disqualified plan an agreement with the IRS to limit the negative tax consequences to the employer/plan sponsor and the plan participants
- Obtained favorable determination letters from the IRS for initial adoption of and amendments to retirement plans
- Structured intra-family sale of assets using self-canceling installments notes, private annuities, and short-term installment notes
- Counseled an Ohio domiciled employer regarding the legal responsibilities for tax withholdings and reporting as it relates to compensation paid to U.S. citizens working abroad and foreign nationals working in Ohio
- Represented an owner of a manufacturing facility in a criminal tax proceeding in federal court
- Represented pass-through entity in negotiations with the Ohio Department of Taxation regarding application of franchise and withholding taxes
- Prepared federal and state estate, gift, generation-skipping transfer and income tax returns for individuals, entities, and fiduciary institutions
- Advised a majority business owner regarding the use of a split-dollar arrangement to finance key-man insurance
- Prepared alternative key-man compensation plans for a corporate client, including phantom stock agreements and SARs
- Represented a private foundation in an Internal Revenue Service review of estimated tax deficiency
- Provided advice regarding structuring limited liability company to permit favorable inter-family gifts
- Structured tax-free "reverse merger" of engineering firms
- Counseled a fiduciary client regarding preservation of S corporation status by electing ESBT status or reforming trust to meet qualified Subchapter S trust requirements
- Counseled clients in use of like-kind exchanges in sale of laundry business
- Established and advised religious school in its institution, structuring, and maintenance of "supporting organization"