



Partner

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Haddonfield, NJ

Practice Areas

Business Counseling

Tax Law

Admitted

New Jersey

Ohio

Pennsylvania

United States Tax Court

Education

The Ohio State University

Bachelor of Science, Accounting, 1974

Capital University Law School

Juris Doctor, 1977

New York University

LL.M. in Taxation 1982

Other Professional:

– Certified Public Accountant, Illinois (Inactive)

– Former Trial Attorney, Internal Revenue Service

Gordon F. Moore serves as Chair of Archer's Tax Practice Group and has over 40 years of experience advising clients, accountants and attorneys on a wide variety of tax issues. Gordon focuses his practice on federal and state income tax planning for, and tax issues related to the operations and activities of, corporations, limited liability companies, partnerships and individuals.

In addition, having served for a number of years as a trial attorney with the Internal Revenue Service, and having represented clients in audits, administrative appeals, litigation in the United States Tax Court and tax collection matters throughout his career, Gordon is well-versed in IRS and New Jersey tax policies and procedures and the settlement, appeal and litigation of tax controversies.

Gordon advises clients on a wide variety of tax issues, including, but not limited to:

- All tax aspects of acquiring or selling a business, real estate or other significant asset
- Spin-offs, mergers and other taxable and tax-free reorganizations
- S corporation and limited liability company tax issues
- Choosing the appropriate form of entity to minimize taxes
- Conversions from one form of entity to another
- Drafting LLC and partnership allocation and distribution provisions
- Drafting tax provisions in transaction documents
- Like kind exchanges of property
- Federal and state tax audits, administrative appeals and litigation
- Cancellation of indebtedness income issues
- 100% penalty investigations
- New Jersey income tax issues
- New Jersey non-resident status
- Tax consequences associated with divorce and separation
- Tax issues arising in the settlement of litigation claims
- Tax issues arising out of coronavirus pandemic-related legislation

Gordon has been a frequent speaker before numerous legal, accounting and business organizations, as well as author, on a wide variety of tax issues and developments. In addition, he has dedicated himself for many years to coaching youth soccer, officiating soccer games and volunteering his time to the boards or committees of Haddonfield-area soccer and swim clubs.

Representative Experience

- Advised with respect to the tax issues and tax costs involved in the establishment, operation, acquisition, combination and sale of companies involved in such diverse areas as the technology, medical, sleep care, charter air transportation, telecommunications management, real estate development, automotive, logistics, jewelry, equipment leasing and other industries.
- Structured hundreds of transactions involving the sale or purchase of a business, ranging in size from six-figure to nine-figure purchase prices.
- Counseled individuals in countless like kind exchange transactions.
- Drafted and negotiated complex waterfall and tax allocation provisions in many, many limited liability company operating agreements and partnership agreements.
- Counseled numerous individuals on the establishment of tax residency outside of New Jersey and the abandonment of their residency in New Jersey.
- Advised with respect to numerous cancellation of indebtedness tax issues, which arise with frequency in our current economy.
- Successfully represented real estate brokerage firm and its owner in the U.S. Tax Court with respect to very significant income tax deficiencies.
- Successfully resolved substantial gift tax deficiencies in a matter before the U.S. Tax Court.
- Successfully resolved numerous IRS audits, administrative appeals and litigation pending in the U.S. Tax Court.
- Successfully defended, before the New Jersey Tax Court, an individual's status as a non-resident of New Jersey.
- Successfully defended individuals in responsible person tax penalty matters.

Professional and Community Involvement

- American Bar Association, Section of Taxation
- New Jersey State Bar Association, Tax Section
- Camden County Bar Association
- American Institute of Certified Public Accountants

Awards and Recognition

- Named a "Top Attorney" for Taxation by SJ Magazine (2013-2019, 2021)