



Tax Law

Overview

Businesses must navigate an increasingly complex tax landscape marked by frequent legislative and policy changes. The tax issues facing any organization are inherently tied to its structure, industry, operations and risk profile. In every engagement, whether transactional, operational or strategic, we employ innovative and practical tax planning designed to achieve our clients' objectives while minimizing tax exposure and cost.

We counsel clients on federal and state income tax planning and on tax issues arising from the operations and activities of corporations, limited liability companies, partnerships, tax-exempt organizations and individuals. We provide straightforward, actionable advice in the following areas:

- General business taxation
- Representation of tax-exempt entities
- Tax litigation and controversies
- Executive benefits and executive compensation
- State and local taxation
- Bond financing
- Real estate tax appeals
- International taxation
- Personal tax planning
- Trust, estate and wealth transfer planning

Our practice also encompasses the representation of individuals and businesses in audits, examinations and disputes before the Internal Revenue Service and state and local taxing authorities. We handle matters involving personal and business income taxes, sales and use taxes, employment taxes and other federal, state and local tax issues. From responding to information document requests and managing field audits to negotiating settlements and pursuing administrative appeals, we guide clients through each stage of the controversy process with a clear objective: minimizing risk, protecting assets and achieving efficient resolution. When necessary, we represent clients in tax litigation, advocating forcefully on their behalf in federal and state courts.

Our employee benefits and executive compensation practice encompasses the design, implementation and ongoing administration of a wide range of compensation and benefit arrangements. We draft and negotiate employment and severance agreements, equity incentive plans and equity compensation award agreements, focusing on Section 409A compliance, Section 280G considerations and related gross-up arrangements. Our experience includes incentive stock options, nonqualified stock options, phantom stock plans, stock appreciation rights, restricted stock arrangements and other deferred compensation structures.

We also advise clients in the establishment and administration of qualified benefit plans, including defined contribution and defined benefit plans such as 401(k), 403(b) and 457(f) plans for executives of tax-exempt organizations, as well as excess benefit plans and related transactions. Our counsel extends beyond plan design to plan administration, assistance with determination letter applications, nondiscrimination compliance under the Internal Revenue Code and ERISA, and correction of operational or design errors through the Employee Plans Compliance Resolution System (EPCRS). In addition, we advise on fiduciary responsibilities, investment of plan assets, prohibited transactions, unrelated business taxable income (UBTI) considerations and plan terminations, providing comprehensive support throughout the lifecycle of employee benefit arrangements.

Primary Contacts



Bozena M. Diaz

Partner

✉ bdiaz@archerlaw.com

☎ 201-498-8516

Related People



Daniel Hong

Associate

✉ dhong@archerlaw.com

☎ 215.279.9697



James G. Smith

Partner

✉ jsmith@archerlaw.com

☎ 646.863.4301



