



Rowbotham & Company LLP

Tax Planning:

- Year-end planning
- Alternative Minimum Tax Analysis
- Gift and estate tax plan reviews
- Living trust reviews
- Formation of private foundations
- Formation of family limited partnerships
 - Estate tax savings
 - Asset protection
- Retirement tax planning
- Trust and estate tax planning
- New business ventures

Investment and Business Structures:

- Tax deferred exchanges of real estate
- Qualified small business stock opportunities
- Investment holding structures
- Review of stock selling strategies
 - Forward sales
 - Puts and calls, and exchange funds
- Executive stock option strategies
- Deferred compensation planning
- Tax opinions regarding complex tax strategies

International:

- Cross-border tax strategies, tax treaty applications
- Pre-arrival planning for foreign nationals
- Pre-departure planning for U.S. residents and foreign nationals
- Liquidation of U.S. pensions
- Expatriation planning and rulings from IRS
- International gift and estate tax planning
- Formation of foreign foundations and foreign trusts
- Incorporating businesses abroad
- International insurance structures and analysis
- Tax planning for patents, copyrights and other intangible assets

Tax Representation:

- Tax audits: settlement discussions and negotiations
- Tax penalty appeals
- Ruling requests

Tax Return Preparation for:

- Individuals
- Trusts
- Partnerships
- Estates

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