SingerLewak
Accountants & Consultants

# TAX ADVISORY SERVICES

Expert tax advice is key when planning growth, transactions and other business activities. Our team specializes in identifying areas of legislative change and providing strategic and innovative tax advice to reduce unnecessary tax costs and help our clients navigate the constant changes and regulatory burdens on businesses. We have assisted numerous deal professionals and large national, multinational, and middle market businesses in navigating the current business landscape while preparing and advising them for the future.

## MERGER & ACQUISITION

- Identify and illustrate tax-efficient alternatives to structure a transaction, including stock or asset sale, tax-free reorganization, and hybrid transaction.
- Model various scenarios to determine tax liabilities and net after-tax cash proceeds.
- Determine eligibility for Section 1202's qualified small business stock gain exclusion.
- Review tax provisions in legal transaction documents to assist in achieving intended tax outcomes.
- Tax due diligence, including a review of tax returns, IRS transcripts, tax elections and positions, and significant transactions related to domestic and international income taxes, sales and use taxes, and payroll taxes.
- Tax compliance and deal reporting, including purchase price allocation and transaction costs analysis.

## TAX RESEARCH AND PLANNING

- Research and analyze complex tax issues and summarize findings in a tax memorandum with relevant law, analysis, and recommendations.
- Identify tax planning strategies, determine feasibility, documentation, and implementation.
- Identify and implement tax solutions and strategies.
- Prepare and compute model analyses of tax positions and implications to assist clients in solving tax problems.
- Analyze, interpret and guidance for new tax laws.

## TAX CONTROVERSY

- Audit and examination support, including information and document requests, correspondence with tax agencies, and analysis of proposed adjustments.
- Appeals and settlement support, including guidance and analysis of specific tax issues, negotiations, and dispute resolution.
- Respond to written tax notices from IRS, state, and local tax authorities.
- Prepare and file tax refund claims, federal 9100 relief filings, letter rulings, and penalty abatement requests.

## TAX PROVISIONS

- ASC 740 tax provision preparation, consultation, and review.
- Prepare financial statement footnote disclosures.
- ASC 740-10 accounting for uncertain tax positions (formerly FIN 48).
- Analyze and calculate valuation allowances.
- Assess specific tax accounting issues.

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