

Miller & Martin's Tax Group is experienced and efficient in addressing tax issues in every type of business transaction ranging from mergers, acquisitions, sales and reorganizations, to private placements and the formation of venture capital funds.

On the global front, the group works with international companies that are placing business operations in the U.S. as well as with U.S. companies moving assets or operations overseas. Much of their work includes foreign investment in U.S. real estate. However, it is as diverse as having counseled in the planning of the national income tax system of Russia. Miller & Martin also has the resource of its membership in the [World Law Group](#) to use in calling on top law firms throughout the world to assist with complex international tax matters.

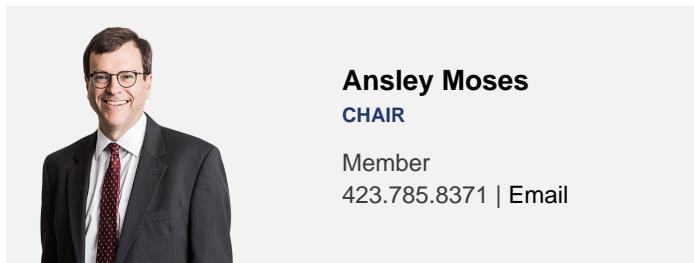
SELECTED EXPERIENCE

- Advised clients on corporate and tax issues arising in the context of business acquisitions, including the \$100 million sale of a public company restaurant chain, the \$200 million acquisition of a major consumer products company and numerous smaller acquisitions including the acquisition of a U.S. based motorcycle manufacturer and the acquisition of assisted living care centers and nursing homes.
- Provided tax and business planning advice in structuring ownership and operations for numerous start-up companies and new ventures of existing business including a large commercial real estate owner/operator, a telecommunications equipment manufacturer, a developer of movie theaters and a variety of hedge funds and other investment funds.
- Provided tax counsel to numerous public charities and private foundations regarding regulatory and compliance issues.
- Assist organizations, including healthcare entities, in obtaining federal income tax exemptions.
- Represented individual and corporate clients in disputes with the Internal Revenue Service and state agencies on tax matters including audits, appeals, penalty and collection matters.
- A member of our tax group served as a resident tax policy advisor to the Government of Russia in Moscow, and on an ongoing basis as a non-resident advisor continues to provide tax and securities policy advice to the formerly Communist nations of Eastern Europe and the Soviet Union in their transition to market economics.

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