



# Taxation



## OVERVIEW

Individuals, businesses, and non-profit organizations throughout New Mexico rely on our tax lawyers for straight-forward, practical advice on a full range of federal and state tax matters. Whether the situation calls for strategic planning for future transactions, detailed analysis of current operations, or a skillful advocate during an encounter with the IRS, the attorneys in our tax group know how to identify and achieve favorable tax positions and outcomes for our clients.

## EXPERIENCE

### Advice and Tax Planning

Planning ahead is the best way to avoid costly federal or state tax controversies, but careful planning requires knowledge of complex and ever-changing tax laws and regulations. The individuals and businesses we represent count on not only our tax lawyers' up-to-date expertise but also their extensive experience in virtually all types of business and personal tax issues, including:

- Analyzing tax consequences of business entity choices
- Structuring tax-efficient corporate mergers, acquisitions, or liquidations
- Designing tax-favorable compensation packages and plans
- Negotiating and implementing tax-deferred 1031 exchanges
- Preparing offshore voluntary disclosures
- Minimizing gift and estate tax liabilities

### IRS Assessments, Audits, and Appeals

When faced with IRS scrutiny, getting a tax professional involved as early as possible often makes a crucial difference in the outcome. Our tax lawyers understand taxpayers' rights and responsibilities, and we have broad experience with the timing and consequences of the IRS procedures for tax assessment and collection. We can identify information that may strengthen a taxpayer's position, and our responsive and cooperative approach to handling the IRS can often resolve or mitigate issues before they escalate. Whether we're engaged in negotiations with the IRS to reduce an individual's tax liability or drafting a convincing response on behalf a corporation during an audit or appeal, we know our clients appreciate the fact that well-presented, reasonable arguments go a long way toward reaching favorable settlements without the need for costly litigation. Each client's situation is unique, but we regularly assist clients with a variety of tax problems, including:



MODRALL SPERLING

[www.modrall.com](http://www.modrall.com)

- Responding to notices of levy and garnishments
- Working out payment plans and reducing tax debt through offers in compromise
- Acting as counsel for taxpayers during audits
- Preparing protest letters and advocating for taxpayers on appeal
- Representing taxpayers during Tax Court litigation

### **State Tax Matters**

Navigating New Mexico's unique state tax system—in particular, its gross receipts and compensating tax—can be a challenge for both domestic and foreign companies. Our clients benefit from the advice of experienced tax lawyers who know the ins and outs of the New Mexico tax structure. Our tax lawyers provide high-quality services, including:

- Representing clients before the New Mexico Taxation and Revenue Department in formal hearings, protests, and claims for refunds
- Litigating tax disputes in the New Mexico State courts
- Applying for property tax exemptions
- Protesting property valuations for property tax
- Obtaining revenue rulings
- Identifying available tax credits

### **KEY CONTACT**

Vanessa C. Kaczmarek  
505.848.1877  
[vanessa.kaczmarek@modrall.com](mailto:vanessa.kaczmarek@modrall.com)

Marjorie A. Rogers  
505.848.1844  
[marjorie.rogers@modrall.com](mailto:marjorie.rogers@modrall.com)

### **RELATED ATTORNEYS**

Ian W. Bearden  
Vanessa C. Kaczmarek  
Karen L. Kahn  
Jeremy K. Nickell  
Roberta Cooper Ramo  
Marjorie A. Rogers  
Ryan A. Sanchez  
Nadine E. Shea  
Justin M. Starr  
Gretchen M. Wendlandt



MODRALL SPERLING

[www.modrall.com](http://www.modrall.com)

## RELATED INDUSTRIES

Construction and Design  
Educational Services and Institutions  
Energy  
Financial Services  
Healthcare / Senior Care Facilities  
Manufacturing  
Mining  
Railroads  
Ranching and Agriculture