



---

## transactional tax

---

### ***transactional tax***

Our tax attorneys work closely with colleagues in our Corporate and Business Transactions and Real Estate groups to structure and provide integrated guidance in a diverse range of business transactions.

- Sophisticated tax advice on corporate transactions, including reorganizations, forward and reverse triangular mergers, stock purchase agreements, asset purchase agreements, transactions with earn-out payments and management equity rollovers, S corporation sales, Section 351 contribution transactions, dissolution and liquidations, bankruptcies, financing transactions, and issuance of equity and debt securities.
- Establishing new businesses and restructuring existing businesses.
- General tax advice to individuals and businesses, including employee/independent contractor classification, U.S. residency status, withholding tax requirements, property taxes, gross receipt taxes and state taxation and nexus issues.

### ***not-for-profit and tax-exempt organizations***

MSK's tax professionals have extensive expertise in the Charitable Sector and provides comprehensive legal counsel to tax-exempt organizations, advising on a broad range of tax issues including federal and state tax-exempt status compliance, unrelated business taxable income, debt-financed property, property tax exemptions, fundraising, excise taxes, executive compensation and employee benefits, tax returns and tax-exempt bonds.

### ***employee stock ownership plans (esops)***

The tax department performs the feasibility analysis, transaction design, ESOP installation and implementation, and continuing consultation for a wide variety of ESOP transactions. We represent banks and other lenders in ESOP transactions, corporate and individual ESOP fiduciaries and ESOP Plan administrators. We also serve as expert witnesses in ESOP related litigation.

### **practice contact**

David Wheeler Newman

### **attorneys**

Jeffrey D. Davine

Jeffrey K. Eisen

Robert J. Lowe

Chris Luna

### **related practices areas**

early-stage private company financing

employee benefits & executive compensation

nonprofit organizations

private equity / private funds



***employee benefits and executive compensation***

Our Employee Benefits and Executive Compensation Practice Group uses its substantial experience in federal tax, labor, and securities law in creating optimized qualified retirement plans, deferred compensation, executive compensation and welfare plans. The group provides these services to the full range of the firm's clients, including tax-exempt organizations.

**headlines**

34 MSK Attorneys Named Among *The Best Lawyers in America*® for 2025  
August 15, 2024

MSK Welcomes Partner Chris Luna  
December 29, 2023

38 MSK Attorneys Named Among *The Best Lawyers in America*® for 2024  
August 17, 2023

26 MSK Attorneys Named Among *The Best Lawyers in America*® for 2022  
August 19, 2021

33 MSK Attorneys Named Among *The Best Lawyers in America*® for 2021  
August 20, 2020

MSK Expands Bi-Coastal Corporate Practice  
February 20, 2019

MSK Client Inpixon Closes Oversubscribed Rights Offering with Gross Proceeds of \$12M  
January 16, 2019

Mitchell Silberberg & Knupp Names Marc Jones Chair of Firm's Corporate Department  
February 21, 2018

MSK Leads Complex Cross-Border LBO for Client Intellectual Technology, Inc. (ITI)  
January 25, 2018

Robin Gildea Quoted in *Variety*  
December 19, 2017

MSK Welcomes Partner Charles Kolstad  
June 1, 2017

The Best Lawyers in America® 2017 Recognizes 22 Attorneys from Mitchell Silberberg & Knupp  
August 22, 2016



MSK Client VBI Vaccines Inc. Announces Merger Agreement

October 28, 2015

MSK and Richardson Patel Announce Merger

July 1, 2015

MSK Welcomes Richardson Patel Colleagues!

July 1, 2015

Frequently Asked Questions: MSK and Richardson Patel Merger

July 1, 2015

MSK Represents California Republic Bank in its Initial Securitization of Nearly \$183 Million of Prime Auto Loans

November 15, 2012

David Newman Represents UCLA Foundation in Fielding's \$50 Million Donation

February 18, 2012

Legal 500 Ranks MSK Tax Practice and Attorneys Among the Very Best

July 6, 2010

MSK Helps Launch Video Blog BoingBoingTV

November 12, 2007

MSK Secures Important Private Letter Ruling from IRS

June 21, 2004

## news

Nimish Patel Quoted in *Reuters* on Cryptocurrency

March 21, 2018

Robin Gilden Quoted in *Variety*

December 19, 2017

Robin Gilden Quoted in *The Hollywood Reporter*

December 14, 2017

David Newman Quoted in *Law360*

December 24, 2015

MSK Selected for Inclusion in 2016 US News Best Law Firms

November 2015



Chambers USA 2015 Recognizes Mitchell Silberberg & Knupp  
May 2015

U.S. News & World Report Recognizes Mitchell Silberberg & Knupp in 2015 "Best Law Firms" Rankings  
November 3, 2014

The Best Lawyers in America© 2015 Recognizes 21 Attorneys from Mitchell Silberberg & Knupp and Names 2 Attorneys "Lawyer of the Year"  
August 2014

The Legal 500 United States 2014 Edition  
June 2014

26 MSK Attorneys Named to 2014 Southern California *Super Lawyers* List  
January 2014

*U.S. News & World Report* Recognizes MSK in 2013-2014 "Best Law Firms" Rankings  
November 2013

21 MSK Attorneys Selected for *Best Lawyers in America 2014*  
August 15, 2013

MSK Attorneys and Practice Groups Recognized by *Chambers USA 2013*  
May 2013

26 MSK Attorneys Named to 2013 Southern California *Super Lawyers* List  
January 2013

*U.S. News & World Report* Recognizes MSK in 2012-2013 "Best Law Firms" Rankings  
November 1, 2012

David Wheeler Newman Named to the List of 2013 Los Angeles Tax Law "Lawyers of the Year" by *Best Lawyers*  
September 15, 2012

Davine Opines About Tax Controversies Involving the Suddenly Rich and Famous in *TaxAnalysts*  
August 28, 2012

21 MSK Attorneys Selected for *Best Lawyers in America 2013*  
August 24, 2012

MSK Attorneys and Practice Groups Recognized by *Chambers USA 2012*  
June 25, 2012



*The 2012 Legal 500 USA Guide* Recognizes MSK Attorneys and Intellectual Property and Tax Practice Groups Among the Nation's Best  
June 18, 2012

MSK Ranked Among Leading Tax Law Firms in *Tax Directors Handbook 2012*  
January 26, 2012

25 Named to 2012 Southern California *Super Lawyers* List  
January 23, 2012

*U.S. News & World Report* Recognizes MSK In 2011-2012 "Best Law Firms" Rankings  
November 1, 2011

MSK Attorneys Recognized Among "The Best Lawyers in America" for 2012  
August 31, 2011

Nine MSK Attorneys Named to Southern California *Super Lawyers*' Rising Stars List  
June 13, 2011

*Chambers USA* Recognizes MSK Attorneys Among America's Leading Lawyers  
June 10, 2011

*The 2011 Legal 500 USA Guide* Recognizes MSK Attorneys and Intellectual Property and Tax Practice Groups Among the Nation's Best  
June 9, 2011

24 Named to 2011 Southern California *Super Lawyers* List  
January 25, 2011

Jeffrey Davine Selected for Taxpayer Advocacy Panel (TAP) for 2011-2013  
November 23, 2010

*The 2011 Best Lawyers in America* Recognized MSK Attorneys from Nine Practice Areas  
August 19, 2010

MSK Attorneys Recognized Among Nation's Best in *Chambers USA* 2010  
July 1, 2010

28 Named to 2010 Southern California *Super Lawyers* List  
January 26, 2010

The Best Lawyers in America 2010  
August 3, 2009



Jeffrey Davine Quoted in *San Francisco Chronicle*  
July 10, 2009

MSK Tax Practice Recommended by The Legal 500 2009  
June 12, 2009

29 Chosen to 2009 Southern California Super Lawyers List  
January 30, 2009

Jeffrey Davine Interviewed by CNN Regarding Madoff  
December 19, 2008

33 Chosen to 2008 Super Lawyers Lists  
November 21, 2008

*The Legal 500* Ranks MSK Among "Top Firms" and Partners Among "Leading Lawyers"  
June 17, 2008

MSK Home to 23 Southern California Super Lawyers for 2008  
January 30, 2008

The Best Lawyers in America 2007  
December 28, 2007

## publications

Co-Investing by Private Foundations and Disqualified Persons  
November 2011

Walking the Fuzzy Line Between Independent Contractor and Employee  
*AccountingToday.com*, July 2011

How to Prepare for an IRS Employment Tax Compliance Audit  
*The Nonprofit Quarterly*, June 7, 2011

An Updated Guide to Donor-Advised Funds  
*Taxation of Exempts*, March/April 2009

Enhancing the Value of Qualified Replacement Property with a Family Limited Partnership  
Winter 2008-2009

ESOP Basics  
Winter 2008-2009



IRS Guidelines on New Qualified Appraisal Rules  
March 2007

## alerts

Proposed Regulations Provide Greater Flexibility in Obtaining Credit Support from Foreign Subsidiaries  
*MSK Client Alert*, December 17, 2018

Realization & Recognition Events  
*MSK Client Alert*, June 8, 2018

New Partnership Audit Regime and Partnership M&A Transactions  
*MSK Client Alert*, September 26, 2017

Getting a Green Card Subjects Noncitizens to U.S. Foreign Bank Account Reporting Requirements  
*MSK Client Alert*, January 17, 2014

IRS Issues Updated Guidance for Vehicle Donations  
*MSK Client Alert*, October 10, 2013

Entertainment Industry Payroll Companies Must Pay Up To FICA "Cap" On Behalf Of Each Producer For Whom An Individual Performs Services  
*MSK Client Alert*, October 2013

Failing to Report Gifts From Overseas Can Result in Large Penalties  
*MSK Client Alert*, September 11, 2013

Allocating Costs When Calculating UBTI - Let's be "Reasonable"  
*MSK Client Alert*, April 19, 2012

2012 Gift Tax Planning - A Golden Opportunity  
*MSK Client Alert*, April 17, 2012

"How Will the IRS Find Out?" Here's How  
*MSK Client Alert*, January 19, 2012

California Enforces New Isolationist View on Property Tax Exemptions for Nonprofits  
*MSK Client Alert*, August 4, 2011

IRS Backs Off of Gift Tax on 501(c)(4) Contributions  
*MSK Client Alert*, July 7, 2011

Potential Gift Tax Liability for Contributions to 501(c)(4)s - UPDATE #2  
*MSK Client Alert*, May 10, 2011



Reminder: New Tax Act Includes Gift Tax Opportunities

*MSK Client Alert*, February 14, 2011

Potential Gift Tax Liability for Contributions to 501(c)(4)s - UPDATE

*MSK Client Alert*, January 27, 2011

Significant Tax Law Changes Under the New Tax Act

*MSK Client Alert*, December 20, 2010

Potential Gift Tax Liability for Election Year Contributions to 501(c)(4) Social Welfare (Political?) Organizations

*MSK Client Alert*, October 14, 2010

Significant Tax Law Changes Under the Small Business Jobs Act of 2010

*MSK Client Alert*, September 27, 2010

Tax Aspects of the Health Care Reform Act

*MSK Client Alert*, April 2010

Heads Up to Employers - New IRS Audit Program Will Focus on Employment Taxes

*MSK Client Alert*, March 29, 2010

Tax Provisions of The HIRE Act: Business Incentives and Offshore Compliance

*MSK Client Alert*, March 23, 2010

Non-Cash Gifts: Adjustments to Deductible Value

*MSK Client Alert*, April 2007

Now CRTs Can Have UBTI!

*MSK Client Alert*, March 2, 2007

New Ruling on REIT's in CRT's

*MSK Client Alert*, March 2007

The Uniform Principal and Income Act

*MSK Client Alert*, 2000

## events & speaking engagements

Calculating S Corp Stock and Debt Basis: Avoiding Loss Limitations and Excess Distributions

February 13, 2019

Section 951A - Global Intangible Low-Taxed Income (GILTI) *Webinar*

April 24, 2018



Tax Planning for Disregarded Entities: Issues, Risks, and Opportunities *Webinar*  
Spring 2018

Tax Treatment of Pre-2018 Accumulated Earnings *Webinar*  
Winter 2018

Form 3520 Foreign Trust Reporting: Filing Deadlines, Requirements, and Liabilities *Webinar*  
Fall 2017

Webinar: Form 8865 - Reporting of Foreign Partnership Income  
August 3, 2017

Form 8865 Reporting of Foreign Partnership Income and Navigating Rules for Allocable Share of Foreign Income  
*Webinar*  
August 3, 2017

International Tax Forms and Reporting Requirements *Webinar*  
Winter 2017

Fundamentals of Foreign Trust Administration *Webinar*  
June 14, 2016

Form 8865: Reporting Foreign Partnership Income and Navigating Rules for Allocable Share of Foreign Income  
*Webinar*  
December 1, 2015

Complex Tax Challenges – Shareholder’s Basis in S Corporation Stock and Debt: What You Need to Know in 2015  
September 16, 2015

Corporate Inversions: Liabilities and Expectations *Webinar*  
Spring 2015