Direct Tax

Strategic Navigation

At Kilpatrick, we understand that direct tax management extends beyond compliance to strategic navigation through complex tax landscapes. We understand the nuances of nexus, unraveling the intricacies of safe harbor provisions, independent contractor engagements, and the boundaries of protected activities. Our experience encompasses constitutional protections against arbitrary taxation, addressing economic and factor presence nexus, as well as individual and trust residency intricacies.

Our approach to apportionment is meticulous, analyzing the challenges in sourcing services and intangibles, advocating for fair apportionment methods that reflect your business reality. We're adept at untangling unitary business complexities, ensuring that your tax strategy aligns with the true scope of your operations.

In addressing your tax base, we scrutinize expense add-back statutes, transfer pricing, and the characterization of income, ensuring your tax position is robust against audits and adjustments. Our expertise extends to specialized areas like captive insurance and REITs, maximizing the utilization of losses and navigating the taxation of foreign operations with precision.

Our procedure strategy is comprehensive, covering statute limitations, federal audit adjustments, and voluntary disclosure agreements, always with an eye towards minimizing penalties and maximizing compliance.

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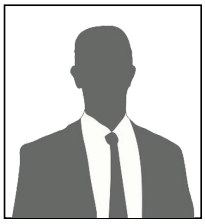

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