



|| Tax Law

Foster Swift's tax attorneys deliver timely and efficient solutions for all of our clients' tax needs, including tax planning and litigation. Our team specializes in providing services to a variety of clients, ranging from individuals and small businesses to publicly traded companies and municipalities.

Our tax attorneys achieve cost-effective results by proactively crafting tax planning strategies, appealing and litigating contested issues, and negotiating with tax authorities to resolve disputes when strategically practical. We regularly guide clients through the IRS and Michigan Department of Treasury's informal appeals processes and aggressively defend our clients' interests before the federal courts, the Michigan Tax Tribunal and the Court of Claims.

Foster Swift has been named a Tier 1 firm in **Tax Law** in Lansing and Grand Rapids by *U.S. News – Best Lawyers®* "Best Law Firms" in 2016, 2017, 2018, 2019, 2020 and 2021.

We also regularly advise our clients on myriad tax issues relevant to their businesses, personal finances and tax exempt organizations, including:

- Federal Taxation
- Michigan Taxation (including the corporate income tax, sales and use taxes as well as employment taxes)
- International Taxation
- Executive Compensation
- Employee Benefits
- State and Federal Audits and Tax Disputes
- Tax Exemptions and Tax Exempt Organizations
- Property Taxation

Areas of expertise:

- Federal, state and international tax and business planning for start-up and growing businesses
- Tax efficient structuring of mergers , acquisitions, and other transactions
- Sales & Use Tax appeals before the Michigan Department of Treasury, Michigan Tax Tribunal and Court of Claims

ATTORNEYS

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RELATED PRACTICES

Business & Tax
Business Succession Planning
Employee Benefits
Energy, Oil & Gas Law
Entity Selection, Organization & Planning
Executive Compensation
Family Owned Businesses
Federal Taxation
General Counsel
International Business & Trade
International Taxation
Michigan Tax
Municipal & Public Entity Law
Property Tax
Public Finance - Bond



- Guiding clients through the Michigan Treasury's informal appeals process
- Litigating tax matters before the Michigan Tax Tribunal, Court of Claims, and Michigan Appellate Courts
- Business tax appeals (including the Michigan Business Tax (MBT) and the Single Business Tax (SBT))

Real Estate Law

State and Federal Audits and Tax Disputes

Tax Exempt Organizations

Technology Law

PUBLICATIONS & ALERTS

State of Michigan Issues New Guidance on "Rolling Stock" Exemption for Interstate Motor Carriers, *Foster Swift Agricultural Law News*, April 8, 2024

Update: Taxpayers Challenge the Corporate Transparency Act, *Business & Tax Law News*, April 2, 2024

Dept. of Treasury Changes Course Regarding Biogas Property: Upgrading Equipment Included Again, *Foster Swift Agricultural Law News*, March 20, 2024

2023 Year-End Checklist for Businesses, *Foster Swift Business & Tax Law News*, November 17, 2023

Senate Passes Extension of 2018 Farm Bill, *Foster Swift Agricultural Law News E-blast*, November 16, 2023

2023 Legal and Regulatory Developments for Agribusinesses, *Foster Swift Agricultural Law News*, August 30, 2023

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How the Inflation Reduction Act Impacts Farmers, *Foster Swift Agricultural Law News*, August 23, 2022

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Municipality Wind Turbine Tax Revenue at Risk as Utilities Continue to Press Tax Appeals, *Municipal Law News*, October 12, 2021

Budget Reconciliation – A Congressional Time Machine?, *Foster Swift Agricultural Law News*, September 16, 2021

Changes to Income Tax May Make for Favorable Roth IRA Conversions, *Foster Swift Trust & Estates Law News*, February 3, 2021

Loss of Basis Step-Up at Death and Increase in Capital Gains Tax, *Foster Swift Trust & Estates Law News*, February 2, 2021

Charitable Planning and Gifting in the Biden Era, *Foster Swift Trust & Estates Law News*, January 30, 2021



2020 Year End Tax Planning Tips, *Foster Swift Business & Tax Law E-blast*, December 10, 2020

USDA Announces CFAP 2: \$14 Billion in Direct Payments to Producers, *Foster Swift Agricultural Law News E-blast*, September 25, 2020

Tax Planning for Farm Losses, *Foster Swift Agricultural Law News*, November 1, 2019

A Transfer Tax Exemption for the Sale of Certain Principal Residences, *Foster Swift Finance, Real Estate & Bankruptcy Law News*, August 20, 2019

400,000 Reasons to Remain Vigilant About ITAR Compliance, *Foster Swift Business & Tax Law News*, March 11, 2019

Plan Now for a Prosperous 2019, *Foster Swift Finance Real Estate & Bankruptcy Law News*, November 20, 2018

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When Will a Company's Website Create Nexus with a State for Sales Tax Purposes Post-Wayfair?, *Michigan Association of Certified Public Accountants (MICPA)*, July 24, 2018

The Post-Wayfair Future of SALT Controversies: The Due Process Clause, *Michigan Association of Certified Public Accountants (MICPA)*, July 17, 2018

Just the Beginning: Click-Through Nexus after Wayfair, *Michigan Association of Certified Public Accountants (MICPA)*, July 10, 2018

States will Collect Sales Tax from Out-of-State Companies Without Physical Presence Under Groundbreaking Supreme Court Decision, *Michigan Association of Certified Public Accountants (MICPA)*, June 26, 2018

Tax Return Scam Alert: Updates for 2018, *Foster Swift Business & Corporate Law News E-Blast*, February 22, 2018

New Federal Tax Bill Includes Helpful Provisions for Farmers, Especially Those Marketing Through Cooperatives, *Foster Swift Agricultural Law News*, February 14, 2018

Michigan Supreme Court Refines Property Tax Exemption Rules for Charities, *The Review*, January 2018

What Impact Will Tax Reform Have on You?, *Foster Swift E-Blast*, January 11, 2018

Alternatives to Section 179 for Year-End Tax Planning, *Foster Swift Business & Corporate Law News*, November 21, 2016

Should Your Farm Use the Section 179 Deduction this Year?, *Foster Swift Agricultural Law News*, November 18, 2016

Is Section 179 Right for You?, *Foster Swift Business & Corporate Law News*, October 31, 2016

Planning Around Section 179, *Foster Swift Agricultural Law News*, November 30, 2015

2015 Year End Checklist for Businesses and Individuals, *Foster Swift Business & Corporate Law News*, November 23, 2015

Is Your Real Property Tax Too High? Now is the Time to Consider a Protest or Appeal, *Foster Swift Finance, Real Estate and Bankruptcy News*, March 6, 2015



President Obama Signs Tax Increase Prevention Act, *Foster Swift Business & Corporate Law Report*, December 22, 2014

Employee vs. Independent Contractor: The Stakes are High so Make Sure You Do it Right, *Foster Swift Employment, Labor & Benefits E-News*, December 4, 2014

2014 Year End Checklist for Businesses and Individuals, *Foster Swift Business and Corporate Law Report*, December 2, 2014

Is Your Business Exempt from Personal Property Tax?, *Foster Swift Business & Corporate Law Report*, December 2, 2014

2014 Property Tax Assessment, *Foster Swift Business & Corporate Law Report*, February 25, 2014

Beyond DOMA; More Changes Coming For Employers?, *Foster Swift Employment, Labor & Benefits E-News*, February 20, 2014

New Michigan Exemptions May Offer Tax Savings, *Foster Swift Business & Corporate Law Report*, December 18, 2013

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How the Fiscal Cliff Legislation May Affect Your Business, *Foster Swift Business & Corporate Law Report*, March 5, 2013

New Estate And Gift Tax Law, *Foster Swift Estate Planning Bulletin*, January 2013

To Maintain Tax-Exempt Status, Hospitals Must Comply With IRS Code Section 501(R), *Foster Swift Health Care Law E-News*, September 28, 2012

Court of Appeals Clarifies Agricultural Exemption To The Use Tax, *Foster Swift Agricultural Law Update*, August 2012

The 2012 Federal Estate And Gift Tax: Problem and Opportunity, *Foster Swift Estate Planning Insights*, Summer 2012

Can you Reduce your Employment Taxes?, *Foster Swift Business & Corporate Law Report*, June 2012

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Updates on Federal Tax Laws Affecting Municipal Bonds, *Foster Swift Municipal Law News: MTA Edition*, January 2011

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The Tax Provisions of the New Health Care Reform Law May Affect Your Business, *Foster Swift Business & Corporate Law Report*, August 2010

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New Tax Savings Opportunity, *Foster Swift Business & Corporate Law Update*, October 2009

"S" Corporations + ESOP: A Powerful Tax Advantaged Exit Strategy, *Foster Swift Employment, Labor & Benefits Quarterly*, July 2009

Interstate Versus Intrastate, *Foster Swift Transpost*, February 2009

NEWS

Foster Swift Listed in "Best Law Firms" 2024, *Best Lawyers in America*, November 2, 2023

Foster Swift Attorneys Named 2024 Best Lawyers in America, *Best Lawyers in America*, August 17, 2023

Foster Swift Elects Three New Shareholders, *Ingham County Legal News*, January 30, 2023

Grand Rapids Law Firm Welcomes Two Associates, *Grand Rapids Legal News*, November 14, 2022

Foster Swift Listed in "Best Law Firms" 2023, *Best Lawyers "Best Law Firms"*, November 3, 2022

Foster Swift Attorneys Named 2023 Best Lawyers in America®, *Best Lawyers in America*, August 18, 2022

Van Coevering Weighs in on PILT Contracts, *EIN Presswire*, February 9, 2022

Foster Swift Elects Four Shareholders, January 10, 2022

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Foster Swift Attorneys Named to 2022 Best Lawyers in America®, August 19, 2021

New Rising Star Listing in Super Lawyers 2021, *Michigan Super Lawyers*, August 13, 2021

Nine Attorneys Listed as Top Lawyers 2020, *Grand Rapids Magazine*, December 11, 2020

Foster Swift Listed in "Best Law Firms" 2021, *Best Lawyers*, November 5, 2020

Foster Swift Attorneys Named to 2021 Best Lawyers in America®, August 20, 2020

Eight Foster Swift Attorneys Included in GR Magazine Top Lawyers 2019, *Grand Rapids Magazine*, December 2, 2019

Foster Swift Listed in Best Lawyers® "Best Law Firms" 2020, November 1, 2019

Upcoming Seminars for Businesses New to Exporting, *Michigan Business Network*, March 14, 2019

Foster Swift Rated Tier 1 in 27 Practice Areas in Best Lawyers® "Best Law Firms", November 1, 2018

Nows Speaks on Equity Crowdfunding at GCEC Conference, October 10, 2018

Business Attorneys Release an Additional Five Legal Basics Videos, November 17, 2015

44 Foster Swift Attorneys Named to 2016 Best Lawyers in America® Roster, August 21, 2015

Foster Swift welcomes Attorney John Mashni, June 18, 2013



EVENTS

Internal Revenue Code Section 1031, *Michigan Affordable Housing Conference*

Michigan Business Beat: Mergers And Acquisitions Exemptions, *Michigan Business Network*, October 17, 2023

Hot Legal Topics in Ag for 2023, *AgroExpo 2023*, August 15, 2023

Environmental Impacts to Consider in Business Brokerage Activities, *Michigan Business Brokers Association*, May 4, 2023

All The Updates You Need For Michigan Property Taxes, *Michigan Association of Certified Public Accountants (MICPA)*, November 3, 2022

How the Inflation Reduction Act Impacts Farmers, *Iowa State University*, October 13, 2022

Will Your Commercial Clients Appeal MI Property Tax Assessments?, *MICPA: Michigan Tax Conference 2021*, November 3, 2021

Tax Issues Associated with Financially Distressed Clients, *MICPA: 2021 Agribusiness Conference*, October 21, 2021

2020 Year End Tax Planning: Updates and Strategies, *Foster Swift*, December 9, 2020

Tax Through an Agribusiness Lens – Part 1, *Michigan Association of CPAs (MICPA)*, June 30, 2020

Webinar: Planning to Ensure Full Forgiveness for Your PPP Loan, *Foster Swift Collins & Smith, PC*, May 7, 2020

Business Legal Issues: Choice of Entity & Essential Contract Terms, *Lakeshore Home Builder's Association (HBA)*, March 19, 2020

New Qualified Opportunity Zone Funds, *MICPA: West Michigan Tax Symposium*, November 13, 2019

The Practicalities in Property Tax, *MICPA: Michigan Tax Conference*, November 7, 2019

Tax Implications of Divorce After Tax Reform: Alimony, Property Divisions, Divorce Modifications, Child Credits, *Strafford*, August 22, 2019

Troubleshooting Multi-State Nexus Issues for the Family Business Post-Wayfair, *Foster Swift Collins & Smith*, June 6, 2019

Troubleshooting Sales Tax Nexus Post-Wayfair, *Michigan Association of Certified Public Accountants (MICPA)*, June 6, 2019

Estate and Succession Planning Essentials for Family Farms: Don't Procrastinate – Control the Future of Your Farm, *Great Lakes Crop Summit*, January 30, 2019

Case by Case-Examining Real Property and Tax Compliance, *MICPA: Michigan Tax Conference-Livonia*, November 7, 2018

Growth Beyond Tax Reform for Agribusinesses, *MICPA: CPE Mega Conference/Agribusiness Conference*, October 30, 2018

The Past and Future of Equity Crowdfunding, *Global Consortium of Entrepreneurship Centers (GCEC) Conference*, October 19, 2018

Tax Issues and Challenges Surrounding Innovative Fundraising, *MICPA: 2018 Nonprofit Conference*, October 9, 2018



WEBINAR: Property Tax Exemptions: What Every Assessor Needs to Know Webinar, September 20, 2017

Michigan Tax Tribunal Presentation, *Michigan Association of Counties*, August 16, 2016

Michigan Tax Tribunal Presentation, *Michigan Association of Counties*, July 18, 2016