

# LAW CLERK

## Tax PROJECTS

### OPINION LETTER FOR A CHARITABLE LEAD ANNUITY TRUST

**FLAT FEE**  
**\$500**

#### PROJECT DESCRIPTION

Charitable Lead Annuity Trust has a fixed rate of contribution based upon the Trust's asset's valuation at the time of trust inception. Now that asset is worthless and Trustee wants to know if they are still required to make the fixed payment to the charity and, if so, how they may alter the contribution amount.

#### PROJECT DETAILS

Draft an opinion letter that advises the Trustee on his options to change or eliminate the fixed payment to be made to the charity under the trust agreement.

#### COMMENTS



#### EXCEEDED EXPECTATIONS

David is great to work with. He was able to produce the work product with little guidance and allow our firm to move a larger project forward very quickly. A great value-add for our firm. Highly recommended.

## PARTNERSHIP WATERFALL TAX IMPLICATION REVIEW

### FLAT FEE PROJECT DESCRIPTION

\$150

Need review of a couple clauses of an operating agreement to make sure allocations, liquidations, and distribution clauses of a "waterfall distribution" are in line with intended tax consequences, with no unintended issues.

### PROJECT DETAILS

Probably just need 10-15 minutes on the phone with someone to make sure everything plays out properly. Clauses themselves are quite short.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Michael was fast in review, had flexibility on timing, and was extremely knowledgeable in tax law. He was able to answer my questions and rework my contract clauses with ease.

## INNOCENT SPOUSE TAX RELIEF RESEARCH PROJECT

### FLAT FEE PROJECT DESCRIPTION

\$300

I need a memorandum on whether federal and New York State tax warrants operate as a lien against real property in which the innocent spouse has a titled interest together with the liable spouse. The Wife in this case was granted innocent spouse status by the IRS and by NYS. The Husband subsequently transferred by Quitclaim deed his title and interest in the real property to the Wife after the New York State tax warrant was issued and entered in the office of the county clerk. The Federal was issued and entered after the Husband quitclaimed his interest in the real property but before the deed unto the Wife was recorded. The background is that the Husband was prosecuted for embezzling from his employer. He was prosecuted criminally and was incarcerated. The Wife has been occupying and maintaining the real property as her home. It was formerly the marital residence, built on land the Wife owned prior to the marriage.

### PROJECT DETAILS

It is estimated that the research into these issues and drafting of a memorandum will involve three hours of work.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Caleb did an excellent job thoroughly analyzing the issue to be researched. His written work was top notch.

## SUBCONTRACTOR TAX ISSUE RESEARCH

### FLAT FEE PROJECT DESCRIPTION

\$500

I need research on the tax effectiveness of a proposed plan by a foreign company to create a subsidiary in the USA to provide software services to companies and individuals based in the USA.

### PROJECT DETAILS

The European based company has staff that would provide the software services remotely to US residents. The European company would sublicense a trademark to the US subsidiary. The US residents would contract with the US subsidiary for the services. The US subsidiary would have a US bank account and take payment from the US customers. The European company software developers would interact with the US customers. Most of the funds earned would be transferred to the European company. Related questions are the best form for the US subsidiary, best state for tax purposes to establish US subsidiary, tax rate for US subsidiary on its US taxes, whether a US tax liability would be incurred by the European company, whether the location of the servers (in or out of US) has an impact on the tax liability.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Yoko did a great job on the tax research project. She thoroughly answered my questions. She anticipated follow up concerns related to the research project and addressed those also. I highly recommend her.

## TRUST BASIS STEP-UP RESEARCH AND MEMO

**FLAT FEE**  
**\$400**

### PROJECT DESCRIPTION

I need a short memorandum regarding whether there would be a step-up in basis upon the death of a beneficiary under a specific trust. Grandparents established a trust naming children as beneficiaries and grandchildren as contingents. One child subsequently passed away, his share passing to his two children. Grandparents' deaths resulted in basis step-up. Issue is whether child's subsequent death resulted in step-up.

### PROJECT DETAILS

Review trust instrument, which will be provided to you, together with relevant legal resources as to whether there should be a basis step-up upon the beneficiary's death.

Please provide citations and/or research in the memorandum as to what you are basing your legal opinion.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Michael is a pleasure to work with, is complete and thorough.

## RESEARCH RE OWNER LIABILITY FOR UNPAID PROPERTY TAXES

**FLAT FEE**  
**\$300**

### PROJECT DESCRIPTION

I need a short memo that answers the following question: In Nevada, can the members of an LLC be personally liable for unpaid property taxes owed to the county by the LLC? (For instance, owners of LLCs are personally liable for unpaid payroll taxes and sales and use taxes in Nevada. Is this also true for property taxes owned by the LLC).

### PROJECT DETAILS

I just want the answer in a short paragraph or two that also includes the statute or cases that provide the answer.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Andy provided a well-drafted memo on a short timeline over a holiday. I recommend Andy.

## DIVORCE TAX QUESTIONS

**FLAT FEE**  
**\$240**

### PROJECT DESCRIPTION

I need a memorandum addressing the following questions:

1. Who pays the tax on a Wisconsin family support order? The payor or the payee?
2. If my client is awarded a portion of her spouse's 401(k) and she chooses to cash out that award, are there steps she can take to avoid paying the tax and/or the early withdrawal penalty?

### PROJECT DETAILS

I am being told that the answers I have understood to be correct in the past on these issues may be changing due to some new laws in this regard, so I want to have correct/updated information regarding these issues.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Matthew prepared a research memo for us clearly answering the questions we had. He also quickly answered follow up issues we raised. Would highly recommend him.

## RESPONSE TO SUMMARY JUDGMENT - TAX COURT

### FLAT FEE PROJECT DESCRIPTION

**\$600**

I need to respond to a Motion for Summary Judgment in Tax Court. The main argument is that the taxpayer is waiting for a decision in bankruptcy court. I want to request that the Tax Court hold its decision in abeyance of the Bankruptcy Court's decision.

### PROJECT DETAILS

I estimated it will take about 1 hour to review all the documents and about 2 to draft the reply. The ideal candidate will have experience with tax court proceedings.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Jeffrey submitted everything as requested within the tight deadline. Thank you.

## BRIEF - COOPERATIVE ARRANGEMENTS IN HEALTHCARE

### FLAT FEE PROJECT DESCRIPTION

**\$300**

I need a memorandum suggesting how a not-for-profit can lease/license/etc. a property held in a charitable lease to a for profit company.

The not-for-profit is a charter school (including dental education), and the for-profit is a privately held dental health provider who is paying for the fit-out, and is agreeable to allowing students of charter school to clinic in the office.

The not-for-profit is afraid to lease to a for-profit because of litigation (outside party) to remove their property tax abatement.

### PROJECT DETAILS

How do other for-profit and not-for-profit organizations structure similar arrangements?

### COMMENTS



#### EXCEEDED EXPECTATIONS

Robert's first draft of the brief was right on point. When I requested some additional research, he went above and beyond. Will use him again without a second thought.

## MEMO RE NY ESTATE TAX IMPLICATIONS

### FLAT FEE PROJECT DESCRIPTION

**\$150**

I need a memo I can present to a client outlining his potential state estate tax liability - or lack of liability - upon his death for assets he owns in NY State. He is a high net worth Nevada resident who has recently acquired real estate in NY.

### PROJECT DETAILS

I estimate this will take no more than two hours to prepare. Additional details to be provided to selected applicant.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Ben provided me with a quick, concise, professional answer I can provide to my client via a polished memorandum. Will definitely work with him again!

## MEMO RE: ESCROW HOLDER LIABILITY FOR FEDERAL TAXES OF DECEDENT

### FLAT FEE PROJECT DESCRIPTION

**\$1,000**

I need a research memo outlining the responsibility of an executor / personal representative / administrator / successor trustee to the IRS with respect to federal taxation of a decedent and/or their estate. I am not concerned with federal estate tax of very large estates, only the tax liabilities of the decedent such as backup withholding or federal income tax and how that attaches to the estate representative personally. This is 10% of the memo.

The remainder is specifically focused on IRS treatment of escrow holders, namely attorneys who hold estate funds in their trust accounts for an estate pending administration/distribution. I am looking for anything specific to how the IRS treats attorneys as escrow holders of estate funds and whether any liability for decedent's unpaid taxes attaches to the attorney for being an escrow holder.

### PROJECT DETAILS

This memo is intermediate skill level, preferably someone who has probate and tax crossover experience. Time required is estimated at 3-5 hours, I am willing to pay for additional time if needed.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Very nice work! I would recommend without hesitation. Thank you.

## UPDATE PRESENTATION ON TAX ISSUES IN DIVORCE

### FLAT FEE PROJECT DESCRIPTION

**\$250**

I have an old Apple keynote on tax and divorce, the new tax act has made many changes. I also have seminar materials from a CLE where the new tax act is discussed for family law attorneys.

### PROJECT DETAILS

I teach law school, financial issues in divorce, and want to update the powerpoint type presentation. Can be in Apple Keynote, PowerPoint, or Google format. I need it updated to give a lecture. Also, the comments should include the citations to the law or regs, if the slide does not. Happy to keep or change the art in the current presentation.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Very pleasant to work with, the end result was easily understandable and timely accomplished. My project related to Greg's tax expertise and he provided exactly what I needed.

## ESTATE PLANNING BLOGS (TAX CONSIDERATIONS)

### FLAT FEE PROJECT DESCRIPTION

**\$75**

I need someone to write 4-5 semi-short blogs on hot button legal issues or areas of interest in estate planning matters, probate, trust administration, what happens if you don't have your estate plan done right, why you should have a lawyer do your estate plan etc. based on FL law but may incorporate some NY law too if the candidate has knowledge of NY law.

### PROJECT DETAILS

Preferably someone with knowledge Florida law.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Halley was great and provided great work! It was exactly what I was looking for, if not better! I would highly recommend her!

## DAUBERT MOTION - REAL ESTATE APPRAISER

### FLAT FEE PROJECT DESCRIPTION

**\$600**

I need a Daubert motion to exclude a real estate appraiser from testifying as to his opinion as to the hypothetical value of real property in a property tax trial.

#### PROJECT DETAILS

Arizona Property Tax statutes and case law require that real property be valued at its actual market value each year. I have the reports available, and this particular appraiser has given two opinions of value: 1. as the "market" value; and 2. as the "hypothetical" value if the real property were vacant. The taxpayer wants this much lower "hypothetical" value opinion used at trial. We think as a matter of law, the hypothetical value opinion must be excluded as it does not represent actual value.

### COMMENTS



#### EXCEEDED EXPECTATIONS

I am proud to say I hired Sonya for the first of what will likely be many more Lawclerk litigation projects. I am thrilled with the work product she provided on my Daubert motion and will definitely hire her again. I probably could have submitted her initial draft (and the all-important proposed order) directly to the court - yes, it was that good. She blended solid binding authority, added persuasive authority from other jurisdictions, and sprinkled secondary sources into a delightful briefing combination that I am confident will lead to the motion to being granted. Thank you, Sonya!

(P.S. I was sorely tempted to leave a bad review so that I would be the ONLY ONE who knows how great Sonya's work was, but I decided that would not be fair to the rest of the Lawclerk world - the secret is officially out!).

## IRS 1023 APPLICATION

### FLAT FEE PROJECT DESCRIPTION

**\$300**

Review client's application materials, draft Form 1023, list any issues or missing / insufficient information and draft supplemental materials documents.

#### PROJECT DETAILS

1. Review client materials / interview document.
2. Complete a draft 1023 application (using adobe or adobe online - there's a free account option - is your easiest choice due to the IRS' interactive PDF format).
3. Leave any answers you don't know blank. Many of these are Qs that will not apply to the client and / or should be answered 'no' or 'yes' because that is best practice in the industry, etc.
4. Draft a supplemental / narrative statement document (I will upload a sample).
5. Prepare a list of any issues you find or questions you have that you think I should address.

### COMMENTS



#### EXCEEDED EXPECTATIONS

Brad did a great job on an IRS project for me. He hadn't worked on that particular issue before but tackled it effectively and produced great work product that needed minimal review by me. Great experience, I will definitely work with him again!