



MULTI-STATE TAX SERVICES

Income and Franchise Tax Service Offerings

Through a broad array of tax advisory, controversy, and compliance services, Freeman Law can help clients manage the complexities of State Income and Franchise tax issues. For example, Freeman Law can perform nexus determinations, negotiate voluntary disclosure, manage tax controversies and analyze state tax add-backs.

Freeman Law offers the following Income and Franchise Tax Services

- Nexus studies - determination in which jurisdictions tax returns are required
- Review apportionment methodologies and sourcing of revenue from the sale of:
 - Tangible personal property
 - Intangibles (eg, goodwill, receivables, mortgages, licenses)
 - Services
- Determination of business vs non-business income
- Reverse Audits or Lookback Reviews – review prior state tax filings for years open under statute
- Negotiate and obtain Voluntary Disclosure Agreements
- Audit defense and controversy – manage state tax audits to limit any exposure
- Tax modeling in connection with a reorganization
- Transaction assistance including legal entity formation, dissolution and merger
- Perform state tax due diligence
- Obtain tax clearance certificates