

PRACTICE AREA

Tax Controversies

Trusted counsel for defending clients in complex federal, state, and local tax disputes.

When businesses or individuals face audits, assessments, or enforcement actions from the IRS or state and local taxing authorities, Friday, Eldredge & Clark delivers experienced, strategic representation. As Arkansas's leading tax law firm, we combine deep technical knowledge with strong relationships across federal and state tax agencies to help clients resolve complex tax disputes efficiently and effectively.

Our attorneys regularly represent clients in audits, administrative hearings, and litigation involving income, sales and use, excise, property, estate, and gift taxes. We develop proactive strategies for minimizing exposure, negotiating favorable outcomes, and when necessary litigating to protect our clients' rights. With advanced tax credentials and a long history shaping Arkansas tax policy, our team provides the experience and insight needed to navigate the most challenging tax controversies.

Key Contacts



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SUMMARY

- **IRS & State Audit Defense:** Representing businesses and individuals in federal and Arkansas tax audits, assessments, and appeals.
- **Tax Litigation & Dispute Resolution:** Handling cases before the U.S. Tax Court, Federal District Court, and Arkansas state courts.
- **State & Local Tax Representation:** Advocating for clients in Arkansas sales, use, and ad valorem property tax matters.
- **Business Tax Planning:** Structuring entities and transactions to maximize tax efficiency and minimize audit exposure.
- **Estate & Gift Tax Controversies:** Resolving valuation disputes and exemption challenges before federal and state tax authorities.

Related Practice Areas

- [Corporate Tax](#)
- [State & Local Tax](#)
- [Trust & Estate Planning](#)

Areas of Focus

Business Tax Planning

Choosing the right business entity form to minimize taxes is the foundation of business tax planning. Lawyers from our firm assisted in drafting the Arkansas Limited Liability Company Act (also known as the Small Business Entity Pass-Through Act) in the 1990s, and we have a thorough understanding of how these provisions apply to your business needs. We help you evaluate whether a limited liability company (LLC), partnership (LLP), an S Corporation, C Corporation, or another vehicle is the best way for you to meet your growth and financing needs while maximizing tax advantages, and then help you create the appropriate management and organizational structure. You also receive current advice on issues involving exemptions from Arkansas taxes, ad valorem property taxes, and various intangible taxes and transfer taxes. We are always alert to creative entity variations that meet any business tax planning need.

Most business transactions have potentially adverse tax consequences if not properly structured, so we help business clients, including individuals who own businesses, structure transactions to maximize business and tax benefits and to avoid potential problems. If you are a company owner or chief executive, we offer sophisticated solutions for complex tax challenges, including structuring like-kind exchanges, tax-efficient real estate transactions, and tax-free reorganizations. That includes variations such as reverse like-kind exchanges.

State and Local Tax

As the leading tax law firm in Arkansas, we have an excellent reputation and working relationship with the Revenue Division of the Arkansas Department of Finance and Administration. Whether your concerns involve personal or business taxation, you benefit from the fact that lawyers from our firm have helped shape state tax law by working directly with administrative taxing officials on audit and other tax-related matters, as well as with legislators and tax legislation.

State Audits and Appeals

Our tax practice in Arkansas is notable for its expertise in handling audits, appeals, collection matters, and civil tax litigation. Given our strong working relationships with state tax officials, we can frequently establish direct contacts that yield appropriate results in connection with sales and use tax audits and disputes, as well as challenges to ad valorem property tax assessments. If you are a manufacturer seeking an exemption entitlement under the state's laws governing manufacturing, we are experienced and can help.

Federal Audits and Appeals

At the federal level, you get the benefit of our experience and thorough familiarity with the procedures of the IRS to reduce proposed tax assessments, abate or waive penalties, obtain private letter rulings and other formal and informal advice, advise on IRS demands for documents and other information, and negotiate offers in compromise, lien releases, and payment plans, and other administrative solutions to your tax problems. With the leading employee benefits law practice in the state (encompassing work on more than 1,000 benefit plans), we excel at ensuring that your benefit plan provisions comply with IRS and Department of Labor tax regulations.

Estate and Gift Tax Controversies

We have proven success representing clients in tax controversies on estate and gift matters, including disagreements with tax authorities' overvaluations, exemptions from taxation and other matters.

Tax Litigation

We have successfully litigated tax controversies before the U.S. Tax Court, Federal District Court, Eighth Circuit Court of Appeals and the state courts of Arkansas. When litigation is necessary, we engage our firm's trial attorneys, who are recognized as among the best trial lawyers in the state to assist in handling the case.

Meet the Team

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