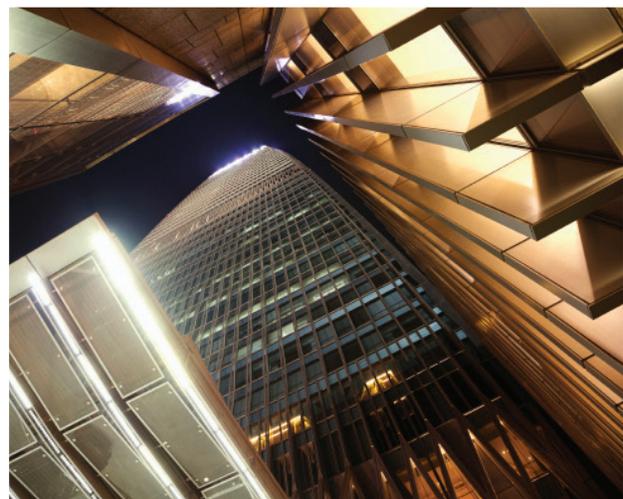


The Tax practice at Williams Kastner takes a multidisciplinary approach to servicing its clients, combining the talents of lawyers in corporate, business, tax, litigation, real estate, corporate finance, securities, antitrust, environmental, international and employee benefits law among other practice areas. Our attorneys regularly assist private businesses and public sector entities and advise these clients on a broad range of legal subjects related to the organization, financing and strategic planning of their business affairs. The practice group also provides representation tailored for smaller businesses and individuals in such areas as tax, real estate and estate planning.



Whether large or small businesses or individuals, our clients receive practical, invaluable service from a team of highly-experienced attorneys. Cost-consciousness does not mean a compromise in quality; our business attorneys are known for work that is thorough, meticulous and conscientious, but never excessive.

Business Formation, Acquisition and Regulation

Our attorneys have substantial experience advising private businesses and public sector entities on federal and state regulations, including capital requirements, managerial capabilities and permissible activities. Our attorneys are well-versed in the federal and state regulations governing the formation and acquisition of banks, bank holding companies, savings associations, insurance companies and insurance holding company systems. In addition, our attorneys have frequently represented businesses before federal and state regulators and administrative agencies.

Capital Financing Mergers & Acquisitions

Our tax attorneys have significant experience in raising capital for businesses through the issuance of debt and equity securities, private placements, syndications and public offerings. The group also has a strong practice in the acquisition area, representing both sellers and purchasers of businesses in taxable and nontaxable transactions. In addition, we have been involved in the acquisition and disposition of banks, bank holding companies, insurance companies, savings associations and other financial institutions. These acquisitions and dispositions involved both healthy and in-distress situations.

Federal and State Taxation

Our lawyers offer sophisticated federal and state taxation counsel which includes corporate formation, planning and reorganizations, liquidations, partnership and real estate matters, creation of trusts (testamentary, living, and life insurance), installment sales, and nonprofit and deferred compensation. Our attorneys have also dealt extensively in Washington State taxation matters such as the business and occupation tax, real property conveyance excise tax, real and personal property tax, and the leasehold excise tax.

International Taxation

Our tax practitioners provide counsel to foreign and U.S. based clients on a variety of tax matters related to cross-border transactions and investments.

Wills/Trusts/Probates

We provide sophisticated estate and tax planning counsel to high-net worth individuals, including wills and complex trust planning. We advise on family limited partnerships and limited liability companies. Our lawyers also provide advice related to trust administration, probate, and, in the event of a dispute, probate litigation.