

PRACTICE AREA  
**TAXATION**

Pender & Coward attorneys advise individuals and businesses regarding their income, estate, gift, and wealth transfer matters. We also frequently advise our clients regarding tax issues as an integral part of other representations, working closely with our firm's corporate, real estate, banking, and domestic relations attorneys to provide comprehensive advice. Our tax attorneys work as efficient team members with our clients' accountants and tax return preparers, with the goal of preventing duplication of effort and reducing overall transaction costs.

Our attorneys have extensive experience handling income tax issues that may arise in the operation of sole proprietorships, C-corporations, S-corporations, partnerships, and limited liability companies. We understand that avoidance of tax controversy, risk reduction, tax efficiency, and the successful resolution of disputes can impact every business decision from day-to-day operations to the acquisition or disposition of a business. We assist in structuring acquisition and disposition of business interests, with serious consideration of the impact on our client's estate planning and wealth transfer taxes. We understand that estate planning decisions impact, and are impacted by, the businesses our clients own.

Our attorneys are experienced in interpreting, structuring, and negotiating real estate transactions from a tax perspective. We are qualified to handle our clients' tax disputes before the Internal Revenue Service, in the United States Tax Court, in the United States Court of Federal Claims, as well as in other federal and state courts.

**REPRESENTATIVE CASES AND TRANSACTIONS**

- Represented owners of LLC selling interests in a hotel operation.
- Represented a family-owned S corporation in redemption of stock of family members.
- Represented beneficiaries of an estate in disposition of interests of a family-owned business.
- Structured an estate plan for owners of a closely-held corporation so stock could be redeemed to pay estate tax on an installment basis under section 6166.

## Practicing Attorneys

E. Diane Thompson

Shareholder

(757) 502-7329

dthompson@pendercoward.com

---

**VIRGINIA BEACH**

222 Central Park Ave. Suite 400  
Virginia Beach, VA 23462

**CHESAPEAKE**

709 Greenbrier Parkway  
Chesapeake, VA 23320

**SUFFOLK**

117 Market Street  
Suffolk, VA 23434