



# Tax

Krieg DeVault lawyers make the Tax Code work for our clients, with a comprehensive approach to tax planning, transactional assistance, and tax controversy resolution that helps non-profit organizations, governmental entities, businesses, and individuals achieve financial objectives while maximizing tax advantages. Our tax lawyers access the firm's capabilities in corporate, estate planning, health care, and other areas, giving clients a single source for comprehensive tax guidance. We have the business skills and legal insight to keep current as tax law changes and to secure tax authority letter rulings when needed. Plus we can handle virtually any tax controversy concern, whether representing clients in audits by the Indiana Department of Revenue and the Internal Revenue Service, or in appeals before the Indiana and federal trial and appellate courts.

## Focus Areas

### Indiana and Illinois State Tax

- Real and Personal Property and Exemptions
- State Income Tax
- Sales and Use Tax
- Gaming

### Federal and State Estate, Gift and Inheritance Tax

#### Tax Incentives

- New Markets Tax Credits (NMTC)
- Low-Income Housing Tax Credits (LIHTC)
- Historic Rehabilitation Tax Credits
- Production Tax Credits for Renewable Energy
- Alternative Energy Project Tax Credits
- Department of Energy Loan Guarantees
- Tax Abatement
- Tax Increment Financing
- Economic Improvement Districts
- Community Revitalization Enhancement District Tax Credits (CRED)
- Economic Development for a Growing Economy Tax Credit (EDGE)
- Hoosier Business Investment Tax Credit Program (HBITC)



- Venture Capital Investment Tax Credit
- Headquarters Relocation Tax Credit
- Industrial Recovery Tax Credit
- Media Production Sales Tax Exemption
- Skills Enhancement Fund
- Technology Enhancement Certification for Hoosiers
- 21st Century Research and Technology Fund
- Industrial Development Grant Fund
- Small Business Innovation Research Initiative (SBIR/STTR)
- Training Acceleration Grant (TAG)
- Tax-Exempt Bond Programs
- Loan Guaranty Program
- Capital Access Program
- Certified Tech Parks

### **Federal Tax**

- Structure Mergers and Acquisitions
- Advise Taxpayers and Tax Return Preparers
- Tax Audits, Appeals and Litigation