



ERIK C. SMITH

Associate

Gallagher & Kennedy
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My Practice

TAX LAW - Corporate/Business Tax, Federal Tax Controversy & Litigation, Individual Income Tax, Non-Profit and Tax-Exempt Entities, Real Estate Tax

BUSINESS LAW & TRANSACTIONS - Business Entity Formation and Dissolution, Corporate Governance, Tax-Exempt and Nonprofit Organizations

PROFESSIONAL SUMMARY

As an attorney and certified public accountant, Erik focuses his practice in all areas of federal tax law, with an emphasis on partnerships, limited liability companies, C and S corporations, real estate, international taxation, and civil tax controversy. He provides tax planning, structuring, and documentation for business and individual clients, including joint ventures and tax-exempt organizations.

Prior to joining Gallagher & Kennedy, Erik was a Manager in the Washington National Tax Office of Deloitte Tax, LLP, where he specialized in real estate transactions and provided tax planning and guidance in matters involving Section 1031 like-kind exchanges, leasing transactions, sale leasebacks of property, and involuntary conversions of property.

In addition to working at Deloitte, Erik previously worked as an attorney in the Phoenix office of a large regional law firm, where he focused his practice in all areas of commercial real estate, including acquisitions and dispositions, equity and traditional financing, development, and leasing. He also provided organizational planning, structuring, and documentation for a variety of business entities.

Erik is an alumnus of The University of Arizona, where he received a Juris Doctor from the James E. Rogers College of Law and a Bachelor of Science in Business Administration with a major in Accounting from the Eller College of Management. He is a native Arizonan and grew up in Tucson.

REPRESENTATIVE EXPERIENCE

- Providing tax planning, structuring, and documentation for business and real estate joint ventures organized as LLCs, LLPs, general and limited partnerships, and general business corporations, including joint ventures with international investors.
- Providing tax planning, structuring, and documentation in connection with Section 1031 like-kind exchanges and investments in Qualified Opportunity Zones.
- Providing tax planning, structuring, and documentation for acquisitions, mergers, sales, and restructuring of LLCs, LLPs, general and limited partnerships, and general business corporations.
- Providing sophisticated tax planning and consulting for business and individual clients.
- Providing representation of businesses and individuals in civil controversies at audit, appeals, and the United States Tax Court and in tax collection matters.
- Providing tax planning, structuring, and documentation for tax-exempt and other non-profit organizations, including public charities and private foundations.

EDUCATION

University of Arizona
J.D., *cum laude*, 2011

University of Arizona
B.S., Accounting, *summa cum laude*, 2008

BAR & COURT ADMISSIONS

- Arizona, 2012

ASSOCIATIONS & MEMBERSHIPS

- State Bar of Arizona, Member
- State Bar of Arizona, Real Property and Tax Law Sections, Member
- American Institute of Certified Public Accountants, Member
- State Bar of Arizona, Tax Law Section Executive Council, Former Member

OTHER

Certifications

Certified Public Accountant