



Gallagher & Kennedy



TIMOTHY D. BROWN

Shareholder

Gallagher & Kennedy
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My Practice

CANNABIS & HEMP LAW

TAX LAW - Corporate/Business Tax, Federal Tax Controversy & Litigation, Individual Income Tax, Non-Profit and Tax-Exempt Entities, State & Local Tax Planning, Controversy & Litigation

SPORTS LAW

BUSINESS LAW & TRANSACTIONS - Business Entity Formation and Dissolution, Emerging Companies and Startups, Joint Ventures and Strategic Alliances, Mergers and Acquisitions, Tax-Exempt and Nonprofit Organizations

PROFESSIONAL SUMMARY

Tim is a shareholder, member of the Gallagher & Kennedy Board of Directors, and head of the firm's Tax Law practice. For over 30 years, Tim has focused his practice in all areas of federal tax law, with an emphasis on partnerships, limited liability companies, C and S corporations, real estate, and civil tax controversy. He provides tax planning, structuring and documentation for business and individual clients, including joint ventures and tax-exempt organizations.

Since 2007, Tim has been consistently recognized as a Best Lawyer by *Best Lawyers in America*, and has earned the *Martindale-Hubbell* AV Preeminent Peer Review Rating. In 2013, 2017, and 2021, he was recognized in *AZ Business Magazine's* list of "Arizona's Top 100 Lawyers." Tim is also a certified public accountant.

REPRESENTATIVE EXPERIENCE

- Providing tax planning, structuring, and documentation for business and real estate joint ventures organized as LLCs, LLPs, general and limited partnerships, general business corporations, and tax-exempt organizations.
- 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 tax planning, structuring, and documentation for tax free exchanges of real property under Section 1031, including deferred/forward and reverse exchanges, improvement exchanges and "drop and swap" exchanges.
- Providing representation of businesses and individuals in civil controversies at audit, appeals, and the United States Tax Court and in tax collection matters.

EDUCATION

University of Nebraska
J.D., with distinction, 1989

Order of the Coif

University of Nebraska
M.A., Economics, 1989

University of Nebraska
B.S., Accounting, 1983

BAR & COURT ADMISSIONS

- Arizona, 1989
- U.S. District Court, District of Arizona, 1989
- U.S. Tax Court, 1990

ASSOCIATIONS & MEMBERSHIPS

- State Bar of Arizona, Member
- State Bar of Arizona, Business Law and Tax Law Sections, Member
- American Bar Association, Business and Taxation Sections, Member
- Phoenix Thunderbirds, Member
- Phoenix Country Club, Past President and Member
- Arizona Golf Association, Board of Directors and Vice-President

HONORS & AWARDS

- *Best Lawyers in America*®, Tax Law , 2007-2022
- Best Lawyers in America®, Phoenix Lawyer of the Year, Tax Law, 2019
- *Southwest Super Lawyers*®, Tax Law, 2015-2021
- AV Preeminent Peer Review Rating, *Martindale-Hubbell*
- *Arizona Business Magazine*, Top 100 Lawyers in Arizona, 2013, 2017, 2021
- Arizona's Finest Lawyers, 2011

PUBLISHED WORKS

- S Corporations Revisited? Choice of Entity in Light of the 2013 Medicare Surtaxes, *The Arizona Business Lawyer*, May 1, 2014
- Five Things Every Plaintiff's Attorney Should Know About the Taxation of Damage Awards, *Trial Practice*, State Bar of Arizona, July 15, 2013
- Taxation of Damage Award and Settlements, *Facts and Findings*, March 1, 2013
- Can We Have a Do-Over? Rescinding Transactions for Federal Tax Purposes, *Tax News*, State Bar of Arizona, October 1, 2008
- Tax Planning Opportunities for Creators of Medical Technology, *Round-Up*, September 1, 2007
- *Arizona State Taxation of Banks and Other Financial Institutions*, American Bar Association, State Taxation of Banks and Thrift Institutions, 1991
- *Interjurisdictional Tax Competition: An Economic Perspective*, *Nebraska Law Review*, Vol. 68, No. 3, 1989

OTHER

Certifications

Certified Public Accountant