



Gallagher & Kennedy



## TIMOTHY D. BROWN

Shareholder

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, 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 20 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, 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.

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 and 2017, 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, and general business corporations, including joint ventures with international investors.
- 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 organizations.

## 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., 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 Association of Golf, Board of Directors

## HONORS & AWARDS

- *The Best Lawyers in America*®, Tax Law , 2007-2020
- *The Best Lawyers in America*®, Phoenix Tax Law Lawyer of the Year, 2019
- *Southwest Super Lawyers*®, Tax Law, 2015-2019
- AV Preeminent Peer Review Rating, *Martindale-Hubbell*
- *Arizona Business Magazine*®, *Top 100 Lawyers in Arizona*, 2017
- Arizona's Finest Lawyers, 2011
- *Arizona Business Magazine*, Arizona's 100 Top Lawyers - Tax, 2013, 2017

## PUBLISHED WORKS

- S Corporations Revisited? Choice of Entity in Light of the 2013 Medicare Surtaxes, May 1, 2014
- Five Things Every Plaintiff's Attorney Should Know About the Taxation of Damage Awards, July 15, 2013
- Taxation of Damage Award and Settlements, March 1, 2013
- Can We Have a Do-Over? Rescinding Transactions for Federal Tax Purposes, October 1, 2008
- Tax Planning Opportunities for Creators of Medical Technology, 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