

Real Estate and Infrastructure Tax Structuring, Consulting and Compliance Services



The evolving complexities of the tax laws and regulations of the real estate, hospitality and finance industries are critical to every business decision and real estate transaction. We work globally to provide complete tax services ranging from operating as an outsourced tax department for large public companies to providing transactional structuring on the most complicated real estate deals. We combine our knowledge of tax laws with our understanding of the deal economics to formulate the best possible result for our clients.

We are the trusted advisor to many leading public and private REITS, private equity funds and real estate operating companies ensuring compliance with international, federal and state and local income tax laws. For clients involved in the formation of a new entity, a 1031 exchange, a sale leaseback transaction, managing REIT income/distributions or the acquisition/disposition of an asset, we provide sophisticated tax structuring and due diligence services.

A FULL RANGE OF SOLUTIONS

We provide a full range of services that includes the following:

- *Federal Tax Consulting*
- *REIT Services*
- *Opportunity Fund Services*
- *Tax Compliance*
- *State and Local Tax*
- *Cost Segregation*

THE SERVICES

Federal Tax Consulting

- Mergers and Acquisitions
- Asset and portfolio deal structuring
- Acquisition due diligence
- Stock basis and E&P studies
- OP Unit deal structuring
- Like-kind exchanges
- Sale/Leasebacks
- Cross border structuring
- Partnership agreement review
- Fund structuring
- REIT due diligence
- Lease structuring to maximize tax benefits
- Cost Segregation studies
- Debt restructurings
- Executive compensation
- Section 704(c) analysis

REIT Services

- REIT tax consulting and compliance
- Income/Asset test compliance
- REIT due diligence services
- State and Local tax consulting & compliance
- Dividend monitoring and planning
- TRS structuring
- Executive compensation

Opportunity Fund Services

- Fund structuring and compliance
- Due diligence and structuring
- Tax compliance and UBIT reporting
- Preferred return and promote calculations
- Foreign investor reporting

Tax Compliance

- Federal, state and local tax income tax return preparation for partnerships, REITs and corporations
- Section 704(c) implementation
- UBIT reporting
- Market discount and OID calculations
- Sales and real estate transfer tax filings

State and Local Tax

- Transaction advisory and due diligence
- Minimize net worth, gross receipts and real estate transfer taxes
- Tax credits and incentives advisory
- Controversy and audit defense

Cost Segregation

EXPERTISE AND EXPERIENCE

Our team has demonstrated capability working for and on behalf of public and private companies and their investors including providing U.S. (federal and state) tax planning, structuring and compliance services relating to:

- REITS
- Private equity funds
- Developers and homebuilders
- Owner-operators
- Hotel/Hospitality
- Workouts
- International investments
- Foreign investors
- Corporate real estate matters
- Incentive credits
- Cost segregation

ABOUT THE FTI CONSULTING REAL ESTATE AND INFRASTRUCTURE PRACTICE

The Real Estate and Infrastructure practice has a singular focus on the real estate and real estate finance industries and the capital markets that serve them.

Our services are designed to create integrated financial, operating and tax solutions for clients with interests in real estate. We provide an unsurpassed range of real estate advisory services including merger & acquisitions, due diligence, valuation, lease consulting, restructuring, litigation support, forensic accounting, financial outsourcing, IPO advisory, REIT tax structuring and compliance, executive compensation, development advisory, cost segregation and private client and family office services.

We represent leading public and private real estate entities including equity and mortgage REITs, financial institutions, investment banks, opportunity funds, insurance companies, hedge funds, pension advisors, family offices, owners/developers, tenants and government agencies.

Scott Tannenbaum
973.852.8171
scott.tannenbaum@fticonsulting.com

Phil Brady
973.852.8168
phil.brady@fticonsulting.com

Larry Portal
973.852.8147
larry.portal@fticonsulting.com

EXPERTS WITH IMPACT™

About FTI Consulting

FTI Consulting is an independent global business advisory firm dedicated to helping organizations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centers throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities..