

Kevin L. Brown

OF COUNSEL

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Kevin Brown has provided tax counsel for entity formations, private and public offerings, mergers, acquisitions and tender offers, as well as structuring numerous other business transactions including divisive reorganizations and recapitalizations. Kevin's tax counsel has included the impact of such transactions on ERISA qualified retirement plans. His taxation practice also includes the representation of entities and individuals regarding ERISA qualified and non-qualified deferred compensation plans, qualified and nonqualified stock option plans, audits, abatement proceedings and refund actions.

Kevin's trust and estate representation involves the implementation of efficient transfer of assets and preservation of wealth, including the planning of asset transfers among family members both during lifetime and upon death. Kevin's practice in this area is driven to accomplish both clients' long-term goals as well as the minimization of income, gift and estate taxes. His experience includes the representation of high net worth individuals, trust departments for national and state banks, representation of estates in probate proceedings, and representation of trusts and estates before tax authorities and in litigation. Kevin's experience also includes the establishment of a trust department for a national bank.

Experience

Kevin's representation of clients with regard to ERISA issues has involved both the implementation and amendment of qualified plans, advice regarding the structure and implementation of ESOP plans as a corporate finance tool, advice regarding plan operational and administrative issues, as well as the termination of qualified plans resulting in the recovery of excess assets. Kevin has also provided representation before the Internal Revenue Service and the Department of Labor for determination letters and audits.

Kevin's tax controversy experience includes the representation of businesses, individuals, estates, trusts, and retirement plans before the Colorado Department of Revenue, Internal Revenue Service, United States Tax Court, and the United States Circuit Courts of Appeal.

Significant Representations

Kevin has acted as tax counsel:

- for securitizations relating to business equipment and automobiles for several hundred million dollars;
- for trust preferred security offerings by bank holding companies averaging in size from \$10 to \$15 million per offering;
- in the acquisition of a oil and gas company with assets of \$1 billion by a public bank holding company;

- in numerous life insurance company acquisitions;
- in litigation involving valuation, tax refund and large deficiencies before the Internal Revenue Service, Colorado Department of Revenue, United States Tax Court and the United States Courts of Appeals;
- in representation of hospitals and other exempt organizations in connection with structuring transactions critical to preserving the exempt status of the organizations; and
- providing advice regarding national bank common trust funds and collective investments funds maintaining assets in excess of \$500 million.

Federal Cases

- Estate of McMorris v. C.I.R., 77 TCM 1552 (1999), rev'd and remanded, 243 F.3d 1254 (10th Cir. 2001).
- Merchants Fast Motor Line, Inc. v. I.C.C., 5 F.3d 911 (5th Cir. 1993).

State Cases

- Department of Revenue v. Durango & Silverton Narrow Gauge R.R. Co., 989 P.2d 208 (Colo.App 1999)

PROFESSIONAL & COMMUNITY AFFILIATIONS

Colorado Bar Association

Denver Bar Association

Oregon State Bar Association

ADMISSIONS

Colorado

U.S. Court of Appeals, 5th Circuit

U.S. Court of Appeals, 10th Circuit

U.S. District Court, District of Colorado

U.S. District Court, District of Oregon

U.S. Tax Court

LICENSED IN

Colorado, Oregon

EDUCATION

- L.L.M., Taxation, New York University School of Law, 1984
- J.D., Lewis & Clark Law School, 1980
- B.S., University of Utah, 1977 (cum laude)

PRACTICE AREAS

ERISA Plans and Benefits

Taxation

Trusts & Estates

BADGES

