



James A. Nitsche

Counsel

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Location

400 West Market Street
Suite 2000
Louisville, KY 40202

Honors



Woodward/White's *The Best Lawyers in America*® Tax Law, 2013-2020

Recognized as one of the "Top Lawyers" in the area of Tax Law by *Louisville Magazine*, March 2014

Education

1982 - Masters of Laws in Taxation, University of Miami

1981 - J.D., University of Louisville School of Law; member of the Brandeis Society and an editor of *The Journal of Family Law*

1971 - B.S., Geneva College

Admissions

Kentucky State Bar

Jim Nitsche is a member of the Firm's Corporate & Securities Service Team. He concentrates his practice in federal, state and local tax matters, including the taxation of business entities and transactions.

Representative Matters

- Represented clients in various matters before the Internal Revenue Service, including audit, appeals and collections, and in connection with the 2009 and 2011 offshore voluntary disclosure initiatives, and before the United States Tax Court.
- Represented clients in various matters before the Kentucky Department of Revenue and the Kentucky courts involving a variety of taxes, including income taxes, fuel taxes, and real and personal property taxes.
- Represented clients in tax-deferred exchanges of business property, including real estate and aircraft.
- Represented an energy consulting firm in connection with the federal and state tax aspects of its acquisition by a private equity firm as part of a management buyout.
- Represented various companies in connection with management incentive compensation plans and deferred compensation plans.
- Represented various non-profit organizations before the Internal Revenue Service in obtaining tax-exempt status.
- Represented various taxpayers in obtaining private letter rulings from the National Office of the Internal Revenue Service on a range of matters, including corporate reorganizations, corporate separations and inadvertent subchapter S terminations.

Publications

- To C or Not to C, That is the Question, Louisville Bar Association Bar Briefs, August 2018
- Section 4960: New Excise Tax on Excessive Compensation, *Practical Tax Strategies*, July 2018
- Section 4960: New Excise Tax on Excessive Compensation, *Taxation of Exempts*, May/June 2018
- Short-term renters should heed tax issues, *Courier-Journal*, Sept. 2, 2016
- What You Should Know about Investment Act, *Business First of Louisville*, July 25, 2014
- Contributing Author, The ABA Sales and Use Tax Desk Book, 2006-2007 and 2007-2008
- New Continuity of Interest Regulations: A Panacea?, 76 *Taxes*, No. 5, 35 (1998)
- 'Asset Remoteness' Problems Persist in Affiliated Group Acquisitive Reorganizations, 83 *J. Tax.* No. 2, 94 (1995)
- Income Taxation of the Family After the Tax Reform Act of 1986, 26 *J. Fam. L.* 715 (1988)