



J. PAUL VARNER

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Paul has extensive experience in tax controversy matters. He is a fellow of the American College of Tax Counsel.

PRACTICE AREAS AND INDUSTRY TEAMS

- Tax
- Taxation of Businesses
- State and Local Tax
- Tax Controversy
- Tax Exempt Organizations
- Wealth Transfer Planning (Domestic)
- Estates and Trusts
- Estate Administration and Probate

EXPERIENCE

▪ Controversies

- *Fed Gift Tax Controversy.* Representation of taxpayers in U.S. District Court to contest transferee liability for unpaid gift taxes.
- *Fed Gift Tax Controversy.* Representation of taxpayers before the IRS Appeals Division to defend discounts claimed in connection with the valuations of gifted interests in family limited partnerships.
- *Fed Estate Tax Controversy.* Representation of estate in the U.S. Tax Court to contest the disallowance of a charitable deduction for a post mortem grant of a conservation easement.
- *Fed Income Tax Controversy.* Representation of taxpayers before the IRS Appeals Division and the U. S. Tax Court to contest proposed assessments of income tax.
- *State Tax Controversy.* Representation of multi-state corporation in Miss. Chancery Court involving the issue of how to apportion income earned from electronic commerce.
- *State Tax Controversy.* Representation of out-of-state individual taxpayer in multi-million dollar Miss. income tax assessment; taxpayer could not post jurisdictional bond, so relief was secured in TRO action in Miss. Chancery Court resulting in favorable settlement for taxpayer of approximately 25% of original assessment.

- *State Tax Controversy*. Representation of Fortune 500 company in multi-million dollar income tax assessment and refund action in Miss. Chancery Court resulting in \$4,000,000 refund (issue was whether gain on sale of business was business income or nonbusiness income under UDITPA).
- *State Tax Controversy*. Representation of multi-state corporation seeking refund of state use taxes pursuant to exemption based on payment of sales tax to another state on the same transaction. *Weeks Dredging & Contracting, Inc. v. MS State Tax Commission*, 521 So. 2d 884 (Miss. 1988).
- *State Tax Controversy*. Representation of multi-state corporation in Miss. Chancery Court contesting the disallowance of deductions for premiums paid to captive insurance company.
- **Planning**
 - *Tax Deferred Exchanges*. Representation of numerous taxpayers in structuring and documenting forward and reverse like kind exchanges of real property.
 - *Corporate Reorganizations*. Representation of numerous corporations in structuring acquisitive and divisive tax-free reorganizations.
 - *Private letter Rulings*. Representation of numerous taxpayers to successfully obtain private letter rulings on various issues from both the IRS and the Miss. State Tax Commission.

BAR ADMISSIONS

- Mississippi, 1982

DISTINCTIONS

- Fellow, American College of Tax Counsel
- *Best Lawyers in America*®
 - Tax Law, 2007-2021
 - Trusts and Estates, 2001-2021
 - Lawyer of the Year, Trusts and Estates, 2017
 - Lawyer of the Year, Tax Law, 2015
- *Chambers HNW*
 - Private Wealth Law (Mississippi), 2017-2020
- *Super Lawyers*®
 - Mid-South Super Lawyers, Tax: Business, 2006-2008, 2011-2018
 - Top 50: Mississippi Super Lawyers, 2016
- Certified Public Accountant (Miss.)
- Mississippi Tax Institute
 - Board of Trustees, 1993-1995
- *Martindale-Hubbell*®
 - AV®- Preeminent™ Peer Review Rated

ASSOCIATIONS

- American Bar Association
 - Taxation Section
 - State and Local Tax Committee
- Institute for Professionals in Taxation
- Capital Area Bar Association
- National Association of Property Tax Attorneys
- Mississippi Bar Association
 - Taxation Section
- Mississippi Society of Certified Public Accountants
 - Board of Governors, 1987-1989 and 1997-1999

EDUCATION & HONORS

- New York University, LL.M., Taxation, 1984
- University of Mississippi, J.D., 1982
 - Editorial Board, *Mississippi Law Journal*
- University of Mississippi, B.B.A., Accounting, 1977

PAPERS, PRESENTATIONS AND PUBLICATIONS

- Co-Presenter, "Update on Anti-PIC Laws" New York University 2002 Institute on State and Local Taxation.
- Co-Presenter, "Overview of Mississippi Sales and Use Tax," Lorman, 2011-2014.
- Co-Author, "Tax and Employee Benefit Consequences of Healthcare Reform," *Pro Te: Solutio*, Vol. 4, No. 1, January 2011.
- Presenter, "Tax Changes in the Healthcare Reform Act of 2010," Financial Planning Association of Mississippi, 2010.
- Author, "IRS Proposes New Audit Me Disclosure Requirement," *Pointe Innovation*, Spring 2010.
- Author, "Mississippi's Tax Commission is Replaced by Department of Revenue and Independent Board of Tax Appeals," *Mississippi Tax Bulletin*, July 2010.
- Author, "Change in Mississippi Contractor's Tax Impacts Refinery Owners and Contractors That Construct Improvements at Refineries," *Mississippi Tax Bulletin*, May 2010.
- Author, "New Mississippi Corporate Franchise Tax Regulation Many Tax Certain Loans from Affiliates," *Mississippi Tax Bulletin*, December 2009.
- Author, "The Tax Relief Act of 2010: An Overview of Business Incentives," *Planning Notes*, April 2011.

- Author, "The Tax Relief Act of 2010: An Overview of Estate, Gift and Generation-Skipping Transfer Tax Provisions," *Planning Notes*, January 2011.
- Author, "Planning for Largest Tax Increase in U.S. History," *Planning Notes*, November 2010.
- Author, "New Law Provides Significant Tax Breaks to Businesses," *Planning Notes*, September 2010.
- Author, "IRS Implements New Corporate "Audit Me" Disclosure Requirement," *Planning Notes*, August 2010.
- Author, "Estate Tax: Gone Today, But Still Requires Planning," *Planning Notes*, January 2010.
- Author, "Passive Activity Loss Rules: Members in LLC and LLP Are Not Limited Partners," *Planning Notes*, September 2009.