



## Peter L. Ente

### Senior Counsel

#### Contact

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## Practice Groups

- Corporate
- M&A
- Tax Planning

## Biography

Peter L. Ente, Senior Counsel in our Tax and Corporate Practice Groups, is a 25-year attorney. His practice focuses on taxation (planning, restructuring and controversy), structuring and forming business entities, mergers and acquisitions, business restructurings, representation of nonprofit tax-exempt organizations, and high net worth individuals.

Well versed in federal, state and local tax consequences of acquisitive and divisive transactions, Mr. Ente has worked with clients in a broad range of industries, including:

- Professional Services, including Health Care Industry
- Technology
- Communications
- Transportation
- Hospitality
- Real Estate and
- Retail

Mr. Ente has represented clients in audits and appeals before the Internal Revenue Service, U.S Tax Court, California Attorney General, California Franchise Tax Board, California Employment Development Department, California State Board of Equalization and multiple county property tax

appellate panels in connection with controversy cases.

His tax controversy experience includes corporate income tax, employment tax, individual income tax, unrelated business income tax, revocation of tax-exempt status, lease v. sales characterizations, worker status disputes involving independent contractor v. employee classifications, excise tax, trust fund recovery penalty and other penalty cases, sales and use tax and property tax.

In the controversy arena, Mr. Ente also handles negotiation of tax lien releases, discharges and subordinations, offer in compromises, and collection defense matters. He has advised corporate, pass-through and individual clients on the varied federal and state income tax benefits and consequences of bankruptcy, bankruptcy reorganizations, debt workouts and restructurings, and other financial transactions. Mr. Ente also provides counsel for employers and corporate executives in deferred compensation arrangements.

Admitted to the bar in California, New York and Washington D.C., Mr. Ente earned his Juris Doctor from the Antioch School of Law (now known as the University of the District of Columbia David A. Clarke School of Law), and an LL.M. in Taxation from New York University. He earned his Bachelor of Science from Union College, in Schenectady, New York.

## Memberships

- State Bar of California
- American Bar Association, Tax Section

## BAR ADMISSIONS:

- State Bar of California
- District of Columbia Bar
- New York State Bar Association

## Education

- New York University School of Law, Masters of Law (Taxation), 1999
- Antioch School of Law (now the University of the District of Columbia David A. Clarke School of Law), Juris Doctor, 1988
- Union College New York, Bachelor of Science Economics, 1982

