



Douglas W. Charnas

MEMBER

Douglas Charnas is a leading corporate and tax attorney with more than 30 years' experience advising businesses on a variety of corporate and transactional issues, including taxation, formation and operations, service and lease agreements, international and domestic operations, and succession planning. Douglas's clients run the gamut of industries including non-profit organizations, healthcare, telecommunications, professional services, pharmaceutical, and retail companies of all sizes.

Douglas has experience working at the Internal Revenue Service as acting assistant to the Chief Counsel, as the senior attorney advising the Legislation and Regulation Division, and as the lead IRS lawyer for the Windfall Profit Tax.

Douglas is the author of a tax prep guide published by Bloomberg BNA on responding to an Internal Revenue Service (IRS) Form SS-8 inquiry (involving whether a worker is an employee or an independent contractor). Douglas is also the co-author and editor of a comprehensive handbook for tax-exempt organizations regarding public disclosure requirements, as well as a handbook for independent insurance agents regarding business structures and taxation.

In addition to his robust practice, Douglas is also an adjunct professor at Georgetown Law Center's LL.M. Tax Program, where he teaches a course on S corporations and limited liability companies.

Corporate

Douglas routinely represents businesses on a wide range of individual, corporate, and partnership issues, including corporate structure, formation, and governance. He has particular experience counseling business owners on reorganizations and complex succession matters, handling controversies involving state and federal investigations, and advising non-profit organizations on issues relating to tax, compensation, and governance.

Tax

Douglas offers counsel in a variety of formation and taxation matters for clients of all sizes nationwide, including highly sensitive issues involving the IRS, and complex matters with international implications.

Mergers & Acquisitions

Douglas has extensive experience advising corporate and business clients on acquisitions, including numerous asset and stock sales/acquisitions, as well as divestitures and mergers.

Professional Affiliations

- American Bar Association, Section of Taxation, Member
- District of Columbia Bar Association, Section of Taxation, Member
- European-American Cultural Foundation, Founding Board Member, Secretary, and Treasurer
- J. Edgar Murdock Inn of Court (U.S. Tax Court), Secretary and Treasurer
- Washington, DC Subchapter S Study Group, Founder

Honors

- *Chambers USA* / District of Columbia - Tax, 2018–2019
- Recipient, Georgetown University Vicennial Medal, 2012
- Recipient, Incentive Award for High Quality Performance, Office of Chief Counsel, Internal Revenue Service, 1982

Community and Other Activities

Service Areas

Corporate

Energy

Energy Transactions

Labor and Employment

Mergers and Acquisitions

Taxation

Tax Credits

Tax Planning

Education

Georgetown University Law Center, LL.M., Taxation, 1983

Case Western Reserve University School of Law, J.D., 1978

Ohio University, A.B., Government, 1975, *summa cum laude*, Phi Beta Kappa, Honors Tutorial College

Admissions

District of Columbia

Ohio

U.S. Supreme Court

U.S. Tax Court

Office

Washington, DC

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* indicates primary office

- S&R Foundation, Director, Secretary, and General Counsel, 2001-present
- Ohio University Honors Tutorial College Board of Visitors, Former Member and Secretary, 2005-2012
- Case Western Reserve University Law School, Regional Vice President, Alumni Affairs, 1989-2005
- James J. Norris Foundation for Migrants and Refugees, Secretary and General Counsel, 1995-present
- St. Katherine Greek Orthodox Church, Young Adult League, President, 1985-1987

Experience

Represented industry-leading company in IRS investigation into whether the company aided and abetted its customers in avoiding tax. Proposed penalties could have exceeded \$1 billion. IRS eventually dropped the investigation.

Represented majority owners of publicly traded U.S. corporation in acquisition of U.S. corporation by privately held foreign corporation.

Represented national real estate company in obtaining the first private letter ruling of its type from the IRS holding that three buildings could be treated as one for purposes of the new market tax credit.

Represented national real estate company in sale of the majority of its portfolio of real estate assets.

Represented nationally recognized charitable organization in sale of its publishing business to international publishing company.

Represented nationally recognized charitable organization in sale of its publishing business to related nationally recognized trade association.

Represented oil and gas S corporation in tax-free reorganization to strip assets from corporation in anticipation of stock sale. Obtained first private letter ruling from the IRS for this type of transaction.

Represented owners of privately held Swiss corporation in sale of stock to publicly traded U.S. corporation.

Represented owners of U.S. pharmaceutical company in initial public offering.

Represented principal owners of international German manufacturing company on U.S. tax matters involving investments in the United States.

Represented retail motor fuel outlet industry in IRS Industry Issue Resolution Program to favorably resolve depreciation issue for canopies.

Represented telecommunication company in IRS examination of worker classification of more than 200 independent contractors.

Recent Publications

- September 23, 2019 [Does a Power of Attorney Make You Your Father's Keeper?](#)
The First Circuit Court of Appeals affirmed the U.S. District Court for Massachusetts' opinion that an incompetent taxpayer could not suspend the statutory period for filing for a tax refund because a competent adult held the incompetent taxpayer's durable power of attorney (POA) and could have

acted on the taxpayer's behalf.

McGlinchey Tax Alert

- September 19, 2019 [IRS Requests Comments on Form 1098-F – Should Defendants in Environmental Enforcement Actions Care?](#)
For many years, the Internal Revenue Code (Code) has denied a deduction for fines or penalties paid to a government for the violation of any law. Now, effective for amounts paid or incurred on or after December 22, 2017, no deduction is allowed (with certain exceptions) for amounts paid in relation to the violation of a law or investigation into the potential violation of a law, if a government (or similar entity) is a complainant or investigator with respect to the violation or potential violation.
McGlinchey Tax & Environmental Alert
- August 16, 2019 [IRS Issues Proposed Regulations on the Classification of Cloud-based Transactions: Lease of Property or Provision of Services?](#)
As cloud computing continues to grow in popularity as a business model for the deployment of software services, understanding the tax treatment of revenues generated from cloud-based transactions becomes critical. The IRS has issued proposed regulations that provide guidance on whether a cloud-based transaction should be treated as a lease of property or the provision of services.
McGlinchey Corporate & Tax Update
- April 11, 2019 [Is your tax-exempt organization ready to report its excess executive compensation?](#)
For many tax-exempt organizations that must pay excise tax on excess executive compensation, the time is approaching to file Form 4720.
McGlinchey Tax Alert
- February 20, 2019 [IRS Concludes That Employers Can Provide Limitless Snacks Tax-Free to Employees, But Not Meals](#)
In an unusually long Technical Advice Memorandum (TAM 201903017) released February 19, 2019, the Internal Revenue Service Office of Chief Counsel provides technical advice to IRS personnel on the inclusion in employees' wages of the value of meals and snacks provided without charge by an employer to its employees.
McGlinchey Corporate & Tax Alert
- May 2018 [New Tax Rules Effect Nephrology Practices, Executive Compensation, and Employee Benefits](#)
Co-author
NPA News
- 2017 [Tax Prep Guide: Form SS-8](#)
Bloomberg BNA

Events

- January 31, 2017 [Non-Profit Organizations: Legal Form and Governance, Reporting and Compliance, Finances and Fiscal Management, and Operating Restrictions and Program-Specific Requirements](#)
Corporate Pro Bono Clinic in a Box Program
- October 18, 2016 [Hot Topics for Nonprofits](#)
14th Annual Nonprofit Seminar
Staying Current in a Changing Landscape

News Results

- April 25, 2019 [McGlinchey Stafford Receives Nationwide, State, and Individual Honors in Chambers USA 2019](#)
McGlinchey News Release
- March 19, 2019 [Be Ready to Show IRS Why Meal Delivery Isn't a Seamless Option](#)
Tax Analysts' Tax Notes
- January 17, 2019 [McGlinchey Stafford Adds Accomplished Corporate, Tax Attorney to Washington Office](#)
McGlinchey News Release