



**Jonathan J. Broome, Jr.**  
Founding Shareholder

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Mr. Broome co-founded Rees Broome, PC in 1974, concentrating in taxation, estate planning and related matters.

**Practice Focus**

Practice focuses exclusively on aspects of federal and state income taxation, including individual and corporate planning, implementation, and dispute resolution with the Internal Revenue Service and state taxing authorities.

Provides a wide range of tax planning and advice for businesses, individuals and fiduciaries in operational business matters of all kinds including:

- Tax planning for individuals and businesses
- All aspects of reporting and compliance requirements
- Litigation involving disputes with the Internal Revenue Service

**Representative Experience**

Taxation and Dispute Resolution Planning: experienced in many phases of tax planning and implementation, specifically:

- Advises and assists clients and their other financial advisors with small and mid-sized corporate and passthrough entities in planning for tax efficient transactions
- Represents clients before the Internal Revenue Service in tax audits and disputes

**Corporate Taxation**

Represents corporate entities in various planning and dispute resolution issues with the Internal Revenue Service. Cases have included:

- Represented the first corporate taxpayer to successfully invalidate the “brother-sister” related corporate regulations regarding the multiple surtax exemption. Successfully invalidating the regulation in the United States Tax Court, the Fourth Circuit reversed and the United States Supreme Court denied certiorari. The circuit conflict subsequently created finally led the United States Supreme Court to hear a case resulting in the affirmation of the position of the Tax Court that the regulation was invalid and not in accordance with the legislation

- Represented corporation in a forty million dollar sale of assets and leaseback of rental properties
- Represented personal service company in developing sole owner exit strategy and sale of business to employees
- Represented sole practitioner accounting firm in winding up and placing all clients with new accounting firms following the death of the owner
- Represented small creative ISP in sale to nationwide corporate entity and negotiation of employment contracts and bonus provisions for selling shareholders
- Represented corporation in initial foray into tax-exempt funding of industrial activities
- Represented individual in establishing foreign sales corporation and foreign personal holding companies
- Represented corporations in obtaining private letter rulings from the Internal Revenue Service

## Individual Representation

Represents individuals in dealing with legal matters and issues that arise in their individual capacity. Cases have included:

- Represented an individual in determining the basis of property acquired many years ago in Italy by relatives
- Represented numerous individuals in resolution of employment tax and fuel excise tax disputes with the Internal Revenue Service
- Represented individual taxpayers before Examination Division of the Internal Revenue Service in various audits involving validity of S corporation elections, basis of depreciable assets, income recognition, timing of loss deductions, and other issues
- Represented beneficiaries in estate tax audit before the Internal Revenue Service
- Represented individuals in resolution of foreign residency for purposes of foreign earned income exclusion before Examination Division
- Represented individuals in establishing depletable basis in mineral properties received by inheritance and litigation
- Represented numerous charitable professional and civic involvement associations in obtaining and maintaining tax-exempt status as a public charity
- Represented private foundations in grant making and other compliance issues on a continuing basis.

## Education and Background

- J.D. (highest honors, Order of the Coif), George Washington University National Law Center (1972)
- B.B.A. George Washington University (1969)
- Law Clerk, United States Tax Court to Harold A. Dawson (1972-1974)

## Bar/Court Admissions

- Virginia (1974)
- U.S. Tax Court (1974)
- U.S. Court of Appeals for the Fourth Circuit (1976)

## Professional and Civic Involvement

- Member, Arlington County, Virginia, Industrial Development Authority
- Member, Virginia State Bar Association
- Member, Fairfax Bar Association