



## Salt Lake City Office

T: 801.322.2516  
F: 801.521.6280  
crb@clydesnow.com

## Practice Areas

Professional Malpractice  
Real Estate Litigation  
Shareholder Disputes  
Tax Litigation  
Trusts and Estates Litigation  
Business Transactions and  
Commercial Contracts  
Business Planning and  
Organizations  
Estate Planning, Estate  
Administration, and Probate  
Mergers and Acquisitions  
Real Estate and Real Property  
Taxation

## Bar Admissions

Utah (1971)  
U.S. Tax Court (1972)

## Charles R. Brown

### Shareholder and Director

Using his strong background in economics and in-depth understanding of tax law, Mr. Brown advises clients in business transactions, business planning, and real estate transactions. With five years experience as a trial attorney in the Office of the Chief Counsel for the Internal Revenue Service, he also represents clients in tax disputes before the IRS and the Utah State Tax Commission, including litigation in federal and state courts.

## Education

- Post-graduate Legal Studies, George Washington University, National Law Center (1972–73)
- Juris Doctor, University of Utah College of Law (1971)
- Georgetown University Law Center (1967–68)
- Bachelor of Science: Economics, University of Oregon (1967)

## Classes and Seminars

- Tax and Business Planning Considerations for Closely Held Businesses, Utah State Bar, Fall Forum (2005)
- Current Developments and Some Esoteric Pointers Involving Exchanges Under Section 1031 of the Internal Revenue Code of 1986, Utah State Bar: Tax Section (2004)
- Ethical Issues for Lawyers in a Post Enron World, Utah State Bar, and Ethics for All Program: panel discussion (2003)
- Current Ethical Issues for Tax Lawyers, Utah State Bar: Tax Section (2002)
- Essentials of Exchanges under Section 1031 of the Internal Revenue Code of 1986, National Business Institute (1997–98)
- Legal and Tax Issues Involved In Form of Business Organization, Utah State Bar, Law Office Management Seminar (1995)
- Ethical and Criminal Pitfalls in Business Relations, Utah State Bar Annual Meeting: panel discussion (1993)
- Tax and Related Issues in Leveraged Buy-Outs and Other Corporate Acquisitions, Third Rocky Mountain Tax Planning Institute (1990)
- Tax Issues in Mergers and Acquisitions, Utah State Bar, Securities Practice Seminar (1985)

## Professional Associations and Awards

- AV Rating, Martindale-Hubbell
- Distinguished Lawyer of the Year, Utah State Bar (2008)
- President, Utah State Bar (1999–2000)
- Board of Utah State Bar Commissioners (1992–93, 1994–2000)
- Utah State Bar Delegate to ABA House of Delegates (2000–06)
- Chairman, Utah State Bar: Standing Committee on Solo & Small Firm

# Charles R. Brown

---

Practice (1993–94)

- Chairman, Utah State Bar: Tax Section (1981–82); Practitioner of the Year (1995–96)
- Member, Idaho State Bar (2003–present)
- American Bar Association: Business Law Section & Real Property, Probate and Trust Law Section (1980–present)
- Listed in Best Lawyers in America—Tax Law
- Listed in MountainWest Edition of Super Lawyers—Tax Law
- Listed in Utah Business Magazine Legal Elite—Tax Law

## Representative Cases

- *Estate of McCoy v. Commissioner*, T.C. Memo 2009–61 (2009)
- *MacFarlane v. Utah State Tax Commission*, 134 P.3d 1116 (Utah 2006)
- *Covey & Co. v. United States*, 1994 U.S.D.C., Lexis 4122 (D. Utah 1994)
- *R.F. Weyher v. Commissioner*, 56 T.C. 825 (1976)

## Representative Transactions

- Representation of StratAmerica Corporation as Seller in sale of Utah Jazz, NBA Basketball Team (1985)
- Representation of Reagan Outdoor Advertising in acquisition of outdoor advertising business and real estate of Patrick Media Group of Houston (1992)
- Representation of Shareholders of Granger Supply Company in acquisition transaction structured as a reorganization under Section 368(a)(1)(C) of the Internal Revenue Code of 1986–2001
- Representation of Shareholders of Glyphics Communications, Inc. in acquisition transaction structured as a reorganization under Section 368(a)(1)(C) of the Internal Revenue Code of 1986–2004
- Representation of Magna Energy Company in income tax planning and structuring and consummation of sale of partnership interest in Saguaro Power Company (owner and operator of a coal fueled electrical power regeneration plant in Nevada) (2004)
- Representation of Kenworth Sales Co. in reverse like kind exchange sale of real property and purchase of replacement property structured under Section 1031(a)(3) of the Internal Revenue Code of 1986–2005

## Pro Bono Activities

- Legal Consultant to Centro Hispano Low Income Taxpayer Clinic
- Board Member, Sheila M. Clark Planetarium, Salt Lake County, Utah

## Past Employment

- Partner, Hunter & Brown (1986–99)
- Shareholder/Director, Suitter Axland Armstrong & Hanson (1979–85)
- Tax Partner, Moyle & Draper (1976–79)
- Trial Attorney, Office of Chief Counsel for the IRS: Regional Counsel (Utah, 1974–76); Tax Court Litigation Division (D.C., 1971–74)

## Interests

Classical opera, white water rafting, and riding his motorcycle over Utah and Idaho mountain roads