Brian Gaudet

COUNSEL

Brian creates tax-optimal legal entity structures and day-to-day transaction flows for simple to complex businesses.

Industries

Real Estate

Practices

Corporate & Securities

Finance

Tax & Wealth Planning

Education

Boston University School of Law LL.M., 1990

Suffolk University Law School JD, 1984

University of Massachusetts BA, 1980

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Brian is a seasoned business lawyer advising public and private companies, handling domestic and international transactional tax work for buyers, sellers and investors. For many years he served as the Head Tax Counsel at CVS Health.

Brian's experience includes domestic and international structuring of taxable, pass-through and tax-exempt entities; structuring, negotiating and advising business sales, acquisitions, divisions, and restructurings; representation of clients that would like to resolve their US, State and local or international tax exposure or disputes with the authorities that administer those taxes. Brian was previously an attorney at Posternak Blankstein & Lund LLP.

Client Work

- Represented a U.S.-based worldwide apparel manufacturing company in connection with its acquisition of a competitor, devising and implementing its international tax strategy and structure.

- Represented a U.S.-based life-sciences technology engineering company to resolve U.S. and foreign tax issues generally and in connection with its $350M sale of division assets consisting mostly of intellectual property.

- Successfully navigated the U.S. tax rules applicable to an expatriated U.S. company with respect to its outbound merger into a U.K. public company.

- Advised a health care consulting company regarding U.S. tax issues arising in connection with private equity investment and a subsequent sale to a strategic buyer for more than $50 million.

- Advised U.S.-based company that develops and assembles financial data transmission networks around the world regarding its global tax issues affecting its growth and expansion initiatives.

- Devised and implemented an international tax strategy for a U.S. company engaged in the worldwide sourcing and transportation of construction materials.

- Assisted a publicly held apparel distributor based in Massachusetts with the liquidation of its multi-state income/franchise tax exposures and obtained from Massachusetts $18M of refunded income/franchise tax and interest.

- Successfully assisted a global software manufacturer and distributor in the substantial reduction of a proposed $23M IRS tax assessment in connection with the transfer of intellectual property to a related party outside the U.S.

- Structured a tax-free spin-off of a manufacturing corporation valued at more than $50 million

- Structured multimillion-dollar sale of S corporation stock held by a decedent's estate.

- Assisted various public companies in the course of making strategic business acquisitions valued in excess of $30B with tax due diligence, corporate tax structuring and post-acquisition integration matters.

- Obtained the cooperation of the Florida Department of Revenue in defending a class action suit against an East Coast big-box retailer, involving the proper collection of sales taxes in connection with discount promotions.

- Advised multiple payroll departments in connection with the Federal and State withholding tax reporting and collection issues in connection with nonimmigrant alien and other employees, fringe benefits and other payroll matters.

- Represented several start-up corporations and their shareholders in connection with preservation of favorable Federal tax benefits related to their qualified small business stock investments through new money rounds and shareholder redemptions.

Life Beyond the Law

Brian and his wife Patricia, a marketing executive at Factory Mutual based in Johnston, RI, reside in Norfolk, MA. They raised two daughters respectively engaged in the engineering and nursing professions.

Bar Admissions
Massachusetts

Court Admissions
US Tax Court