

# Snell & Wilmer

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## **William Kastin, P.C.**

Partner | Phoenix

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### **Main Bio**

Bill Kastin's practice concentrates on problem solving and comprehensive planning for individuals, corporations (including S corporations), partnerships, and LLCs. He works with the client's leadership team to identify, create, and help implement strategies that achieve the desired results in an efficient manner while being respectful of the client's business culture.

Bill's experience includes advising clients on business and joint venture formations, mergers & acquisitions, real estate transactions (e.g., dealer/investor issues), §1031 "like-kind" exchanges, condemnations, loan workouts and modifications for both debtors and creditors, private equity transactions, and daily operations. Bill has assisted with the drafting and submission of comments to Proposed Treasury Regulations so that the client's concerns were adequately addressed in Final Treasury Regulations. He also advises the firm's non-U.S. clients on the U.S. tax implications of their U.S. investments (inbound transactions), and the firm's U.S. clients on the U.S. tax implications of their foreign investments (outbound transactions). Bill is rated as AV® Preeminent™, the highest rating given by Martindale-Hubbell's® Peer Review Ratings™ system.

### **Education**

- New York University School of Law (LL.M., Tax)
- Hofstra University School of Law (J.D.)
  - Notes & Comments Editor, Hofstra University Labor Law Journal
- George Washington University (B.B.A.)

### **Professional Memberships & Activities**

- State Bar of Arizona
  - Tax Section
- Maricopa County Bar Association
  - President (2014)
  - Board of Directors (2007-2015)
  - Real Estate Law Section
    - Founding Chair (2007-2009)
  - Corporate Counsel Division
    - Board Liaison (2007-2015)

- American Bar Association Section of Taxation
  - Committee on Partnerships & LLCs
  - Committee on Real Estate
  - Committee on Sales, Exchange & Basis
- U.S.-Mexico Bar Association

## Representative Presentations & Publications

- "Discussion of Select Tax Issues in Mergers & Acquisitions," Presenter, Southern Nevada Chapter of the Alliance of M&A Advisors (November 8, 2022)
- "[Taxation of Cryptocurrency and Similar Transactions](#)," Co-Author, Snell & Wilmer Legal Alert (April 19, 2022)
- "Tax Implications of Remote Workers," Presenter, 2021 Employment Law Tool Kit Two-Part Webinar Series: Session 2: More Issues for All Employers and State-Specific Updates (November 18, 2021)
- Discussion of Select Tax Issues: The Impact of a Remote Workforce and Telecommuting on State and Local Income Taxes," Presenter, Snell & Wilmer Virtual CLE Series (June 22, 2021)
- "Mergers & Acquisitions: Still Alive and Well," Co-Presenter, Snell & Wilmer Virtual CLE Series (June 22, 2021)
- "Key Corporate and Tax Issues Every Startup Should Consider at Formation" Co-Presenter, Denver Emerging Business Seminar Series (April 21, 2021)
- "[IRS Releases Much-Awaited Guidance on PPP-Loan-Related Expenses, But More is Still Needed](#)," Co-Author, Snell & Wilmer Legal Alert (December 1, 2020)
- "[General Issues Every Startup Should Consider at Formation](#)," Episode Host, CalCurrent Podcast (October 22, 2020)
- "[Bonus Depreciation Finally Available for Qualified Improvement Property Placed in Service After 2017](#)," Co-Author, Snell & Wilmer Legal Alert (April 20, 2020)
- "[The CARES Act Includes Many Tax Incentives for Businesses - Expands Ability to Take Losses and Deductions](#)," Co-Author, Snell & Wilmer Legal Alert (March 30, 2020)
- "[Payment Deadline Extended - Tax Return Filing Deadline Remains April 15](#)," Co-Author, Snell & Wilmer Legal Alert (March 19, 2020)
- "[Look Before You Lend: A Practical Discussion of Tax Issues to Consider When Lending to an Emerging Business](#)," Co-Author, Snell & Wilmer Legal Alert (December 2, 2019)
- "[Canadians Who Invested in U.S. LLPs and LLPs Need to Rethink Their Choice Entity](#)," Co-Author, JDSupra (September 12, 2016)
- "Like-Kind Exchanges: Essentials & Developments," Maricopa County Bar Association, Phoenix, Arizona (November 18, 2015)
- "[New Requirement to File BE-10: Benchmark Survey of U.S. Direct Investment Abroad](#)," Co-Author, Snell & Wilmer Legal Alert (June 2, 2015)
- "[For-Profit Hospitals and Management Companies May Enjoy New Tax Benefits](#)," Co-Author, Snell & Wilmer Health Law Checkup (January 21, 2015)
- "[IRS Announces Offshore Voluntary Disclosure Modifications and Revised Streamlined Procedures](#)," Co-Author, Snell & Wilmer Legal Alert (June 24, 2014)

- "Preliminary Agreements, LOIs, Confidentiality Agreements, etc.," Moderator, Maricopa County Bar Association, Phoenix, Arizona (August 28, 2013)
- "How To Prepare Your Business For Sale," Presenter, Emerging Business Seminar Series, Phoenix, Arizona (August 7, 2013)
- "The ICE-Man Cometh , ... and the IRS is Right Behind Him," Presenter, Arizona SHRM Employment Law & Legislative Conference, Phoenix, Arizona (March 22, 2013)
- "How to Prepare Your Business for 2013," Presenter, Emerging Business Seminar Series, Phoenix, Arizona (February 6, 2013)
- "How (and Why) To Prepare a Shareholders' Agreement," Presenter, Emerging Business Seminar Series, Phoenix, Arizona (December 5, 2012)
- "Shareholder Agreements for S Corporations: What Every Business Lawyer Needs to Consider," Presenter, Maricopa County Bar Association, Phoenix, Arizona (June 7, 2012)
- "Increased Enforcement With Respect to Non-U.S. Holdings," Speaker, Snell & Wilmer Speaker Series, Phoenix, Arizona (June 5, 2012)
- "How to Prepare Your Business for 2012," Co-Speaker, Snell & Wilmer, Emerging Business Seminar Series, Phoenix, Arizona (January 3, 2012)
- "Chew On This - Does it Matter How Long a Capital Asset is Held As a Capital Asset?" Co-Author, Real Estate Taxation, WG&L (4th Quarter 2011)
- "[New tax form for retailers receiving credit card payments](#)," Co-Author, Daily Journal (July 28, 2011)
- "How to Structure Joint Ventures," Co-Speaker, Snell & Wilmer L.L.P., Emerging Business Seminar Series, Phoenix, Arizona (July 6, 2011)
- "[Excluding Gains From Small Biz Stock Sales](#)," Author, Corporate Finance Law 360 (March 7, 2011)
- "How to Purchase a Business," Co-Speaker, Snell & Wilmer L.L.P., Emerging Business Seminar Series, Phoenix, Arizona (July 7, 2010)
- "The Ever-Changing Federal, State and Local Tax World: How It May Impact Your Business," Mid-Year Update - CLE Credit Opportunity, Phoenix, Arizona (June 29, 2010)
- "LLC or Inc.? Entity Selection For a Small to Medium Sized Business," National Business Institute, Phoenix, Arizona (June 21, 2010)
- "Tax Implications of Everyday Business Decisions," Speaker, Maricopa County Bar Association - Corporate Counsel Division, Phoenix, Arizona (April 2, 2010)
- "How to Start a New Business," Co-Speaker, Snell & Wilmer L.L.P., Emerging Business Seminar Series, Phoenix, Arizona (November 4, 2009)
- "Recent Developments in Federal Taxation of S Corporations," Panelist, The S Corporation Tax Institute™, Phoenix, Arizona (June 17, 2009)
- "Special Considerations in Drafting Buy-Sell and Shareholder Agreements for S Corporations," The S Corporation Tax Institute™, Phoenix, Arizona (May 18, 2009)
- "Loan Modifications and Workouts: Tax Planning and Practical Solutions That Every Business Lawyer Needs to Know," Maricopa County Bar Association, Phoenix, Arizona (April 23, 2009)
- "Tax Planning in a Down Real Estate Market," Snell & Wilmer L.L.P. Speaker Series, Phoenix, Arizona (February 26, 2009)
- "Choosing a Business Entity: How to Structure the Real Estate Deal in Arizona," Lorman Education Services, Phoenix, Arizona (May 7, 2008)

- "Loan Workouts and the Current Credit Crisis," Maricopa County Bar Association, Phoenix, Arizona (March 25, 2008)
- "Real Estate Tax Planning," Arizona State University: Master of Real Estate Development, Tempe, Arizona (January 23, 2008)
- "Real Estate Development From Beginning to End," Lorman Education Services, Phoenix, Arizona (January 17, 2008)
- "Essentials of Section 1031 Exchanges," National Business Institute, Denver, Colorado (June 6, 2007)
- "Real Estate Tax Planning," Arizona State University: Master of Real Estate Development, Tempe, Arizona (February 8, 2007)
- "Choice of Entity and Recent Developments in Tax Law: Subchapter S Corporations & Limited Liability Companies," Arizona Society of Certified Public Accountants, 22nd Arizona Federal Tax Institute Conference, Phoenix, Arizona (November 3, 2006)
- "Real Estate Planning: Avoiding 'Dealer' Status," Association of Corporate Counsel: Arizona Chapter, Phoenix, Arizona (October 17, 2006)
- "Essentials of Section 1031 Exchanges," National Business Institute, Phoenix, Arizona (September 19, 2006)
- "Like-Kind Real Estate Exchanges," Lorman Education Services, Phoenix, Arizona (June 21, 2006)
- "Advanced Like-Kind Real Estate Exchanges," Lorman Education Services, Las Vegas, Nevada, (May 23, 2006)
- "Real Estate Development From Beginning to End," Lorman Education Services, Phoenix, Arizona (May 8, 2006)
- "Advanced Like-Kind Real Estate Exchanges," Lorman Education Services, Scottsdale, Arizona (December 5, 2005)
- "Hot Topics in Real Estate," Arizona Society of Certified Public Accountants, 21st Arizona Federal Tax Institute Conference, Phoenix, Arizona (November 11, 2005)
- "American Jobs Creation Act of 2004: Developing Law and Application – Selected Changes to Subchapter C and Selected Changes to Subchapter K," Tax Executives Institute, Phoenix, Arizona (September 28, 2005)
- "Exchanging 'Cats and Dogs' – Exchanges Of Oil And Gas Interests, Exchanges Of New And Used Aircraft And Syndicated Interests In Aircraft, Exchanges Of Personal Property Under NAICS," Panelist, American Bar Association, Midyear Tax Section Meeting; Committee on Sales, Exchanges & Basis, San Diego, California (January 22, 2005)
- "Buying and Selling the Mom and Pop Business," National Business Institute, Phoenix, Arizona (August 27, 2003)

## **Professional Recognition & Awards**

- The Best Lawyers in America<sup>®</sup>, Mergers and Acquisitions Law (2021-2024); Tax Law (2022-2024)
- Chambers USA: America's Leading Lawyers for Business<sup>®</sup>, Tax (2023)

## **Previous Professional Experience**

- KPMG LLP, Tax Consultant
- Faust Rabbach & Oppenheim, LLP, Associate, New York

## Bar Admissions

- Arizona
- New Jersey
- New York

## Court Admissions

- Supreme Court of Arizona
- Supreme Court of New Jersey
- Supreme Court of New York

## Client News

- Snell & Wilmer Advises Federal Software Provider Integrated Data Services in Its Sale to Private Equity Firm Arlington Capital Partners
- Snell & Wilmer Advises Sport Fintech Company Fanki as it Secures \$6M in Seed Capital
- Snell & Wilmer Advises Digital Enablement Solutions Provider AVI-SPL in Acquisition of Adtech
- Snell & Wilmer Advises Electrical Distributor NEDCO Supply in its Sale to Sonepar Subsidiary Codale Electric
- Snell & Wilmer Advises Online Virtual Tabletop Roll20 in Strategic Partnership with OneBookShelf
- Snell & Wilmer Represents Cannabis Company True Harvest in Acquisition by The Greenrose Holding Company, Inc.
- Snell & Wilmer Represents Contract Development and Manufacturing Organization Drug Delivery Experts in Acquisition by Pace Analytical
- Snell & Wilmer Represents Advertising Technology Company Proper Media, LLC in Acquisition by Sovrn Holdings, Inc.