



George J. Schutzer
Partner
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Practice Areas

Tax
Business
Political Law

Education

Yale Law School, J.D., 1980
Williams College, B.A., *magna cum laude*,
1977

Bar Admissions

District of Columbia

Court Admissions

U.S. Tax Court

George J. Schutzer

Experience

George Schutzer helps business and nonprofit clients on tax matters, focusing on financing transactions, tax-exempt organizations, partnerships, limited liability companies, leasing, mergers and acquisitions, and cost recovery rules.

Mr. Schutzer assists tax-exempt organizations in preparing applications for recognition of tax-exempt status and counsels them on matters such as limitations on political activity and lobbying, excess benefit transactions, asset sales, unrelated business taxable income, public charity status and deductibility of dues and contributions. He represents nonprofit organizations before the IRS and District of Columbia.

Mr. Schutzer devotes a substantial portion of his practice to tax structuring using partnerships and limited liability companies and the tax aspects of partnership agreements and LLC operating agreements. In addition, he has special expertise in the tax aspects of savings and borrowing to finance education, certain environmental excise taxes, taxation of payments to satisfy environmental liabilities and tax aspects of equipment leasing.

In addition to providing tax assistance in structuring business transactions, Mr. Schutzer drafts and negotiates partnership and limited liability agreements, asset acquisition agreements and other business transaction documents. Mr. Schutzer also drafts tax legislation and assists clients on complex and technical tax legislative and regulatory projects.

Mr. Schutzer has practiced law at Patton Boggs since 1980. He has served on the firm's Management and Recruiting Committees and headed its training program. He currently heads the firm's Tax Practice Group. Patton Boggs selected Mr. Schutzer as its 2004 Pro Bono Partner of the Year.

Representative Matters

- **College Savings Bank:** Assisted bank in encouraging states to adopt privatized section 529 plans, drafted comments on proposed Treasury regulations, assisted bank in structuring section 529 program and with tax disclosures, advised bank on its acquisition by Pacific LifeCorp.
- **Beauty and Barber Supply Institute:** Advised trade association on a variety of issues relating to joint ventures, possible mergers with other associations, and other issues applicable to exempt

Professional Affiliations

- American Bar Association, Section of Taxation
- Chair, Environmental Taxes Committee, 1996–1998

Publications, Speeches, Presentations

- “American Jobs Creation Act of 2004.” Re: New Tax Act and Attorneys Fees (October 2004)
- “American Jobs Creation Act of 2004,” Re: American Jobs Creation Act Provisions on Charitable Deductions (October 2004)
- “American Jobs Creation Act of 2004,” Re: New Tax Provisions for Leases to Tax-Exempt Entities (October 2004)
- “American Jobs Creation Act of 2004,” Re: American Jobs Creation Act of 2004 (October 2004)
- “American Jobs Creation Act of 2004,” Re: American Jobs Creation Act Alert - S Corporation Reform and Simplification Provisions Related to Community (October 2004)
- Monthly contributor, *Business Leasing and Finance News*
- Frequent lecturer, ABA Tax Section Environmental Taxes Committee (now, Natural Resources Committee)