ArentFox Schiff LLP
Attorneys

Robert R. Pluth, Jr.

Partner and Tax Practice Co-Leader

Robert Pluth, Jr. is the Co-Leader of ArentFox Schiff's Tax Practice.

- Industries
  Family Office Services
  Private Companies
  Transportation & Mobility
  Automotive
- Practices
  Corporate & Securities
  Institutional Investors
  Private Clients, Trusts & Estates
  Business Succession Planning
  Qualified Opportunity Funds & Opportunity Zones
  Wealth Transfer Strategies
  Real Estate
  Tax
  Corporate Tax
  Tax Controversy
- Education
  Northwestern University Pritzker School of Law, JD, cum laude, 1980
  Lewis University, BA, magna cum laude, 1976

- Offices
  Chicago
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Bob represents taxpayers and personal, corporate, and family offices in connection with various federal and state income tax planning and tax controversy matters, including those involving complex tax accounting matters and transactional disputes.

Bob also implements customized tax, succession and estate planning strategies to enable business owners and other wealthy individuals to better achieve their long-term goals.

Bob thrives on the challenge of making complex tax laws understandable for those planning complicated, tax-sensitive business transactions or having to defend tax positions already taken. He is able to blend big picture strategic thinking without sacrificing the attention to detail critical to achieve results. Both skills are critical to effective tax planning and tax mitigation.

More than three decades of experience enables Bob to provide a diverse group of clients with definitive, seasoned judgment.

In addition to being a tax attorney, Bob is a Certified Public Accountant, giving him additional insights that have proved invaluable to his clients over the years. As a formerly practicing CPA, he bridges the gap that often exists between the legal and accounting worlds and values the opportunity to team up with his client's accounting professionals— and also with local counsel who may not have in-house tax capabilities.

He has successfully resolved scores of federal and state tax controversies. Most often, he has done so while avoiding the cost and delay of protracted litigation. A seasoned negotiator, Bob commands respect of opposing transactional counsel as well as government counsel and representatives of the IRS and other taxing authorities. Whether advising Fortune 100 companies, families or individual entrepreneurs and their businesses, Bob prides himself on the timely delivery of tax counsel.

Client Work

- Advises family offices on a wide variety of tax and business matters.
- Set up family offices and investment structures for several prominent families.
- Helped a large multinational foreign corporation save millions of dollars in franchise taxes that a state taxing authority sought to impose using push down accounting following an acquisition of a new U.S. subsidiary engaged in the extraction of minerals.
- Successfully represented several founders in connection with the “once in a lifetime” sale of their businesses.
- Was among the first attorneys in the U.S. to use limited liability companies and has lectured extensively throughout the U.S. and abroad in topics relating to their use.
- Has taught and lectured on tax and tax law for Northwestern University School of Law, the Heckerling Institute, the Chicago-Kent College of Law Graduate Tax Program, Lewis University and the American Banker’s Association National Trust School.
- In conjunction with partners in the firm’s White Collar Crime and Corporate Compliance Group, represents taxpayers under criminal investigation regarding tax-sensitive activities.
- More than 30 years of business, tax and tax law experience with a special practice emphasis on business and tax planning for:
    - Businesses organized as limited liability companies (LLCs)
    - Joint ventures
    - Partnerships
    - S corporations
    - Other privately held business and investment entities

Boards, Memberships & Certifications

- American Bar Association, Section of Taxation
- Certified Public Accountant (CPA)

Professional Activities

- Northwestern University School of Law Entrepreneurship Clinic, Adjunct Professor
- Lewis University, Business Law, Adjunct Professor
- American Banker’s Association National Trust School and National Graduate Trust School, Faculty
- Chicago-Kent College of Law Graduate Tax Program, Adjunct Professor
- Northwestern University School of Law, Income Tax Aspects of Mergers and Acquisitions, Lecturer

Publications, Presentations & Recognitions

Publications

- *Federal Taxation of Business Enterprises*, three-volume tax treatise, Callaghan & Company (1989)

Presentations

- “Top Family Office Considerations,” Morgan Stanley 21st Century Single Family Office Symposium, Chicago, Ill. (Oct. 3, 2018)
- “Family LPs and LLCs: The Unwind,” Heckerling Institute on Estate Planning: Closing-Held Business Planning, Coral Gables, Fla. (Jan. 24, 2018)
- “Medical Cannabis in Illinois,” Medical Cannabis Law Seminar, Chicago, IL (Apr. 25, 2016)
- “What Every Wealth Transfer Adviser Needs to Know about S Corporations,” (co-presenter) 50th Annual Hawaii Tax Institute, Honolulu, Hawaii (Oct. 31, 2013)
- “Fee-Based Financial Planning & EBPS Meeting,” (co-presenter) Northwestern Mutual Wealth Management Conference (Oct. 9, 2013)
- “Year-End Tax Planning – 2012,” Lewis University Estate and Tax Planning Advisory Council, Romeoville, Ill. (Oct. 9, 2012)
- “Family Limited Partnerships and Family Limited Liability Companies: The Unwind,” AICPA: Advanced Estate Planning Conference (Jul. 18-20, 2011)
- “Planning Opportunities Using LLCs,” 2010 CLE/SPE Seminar Sponsored by First Midwest Bank (Nov. 9-10, 2010)
- “Powerful Planning Opportunities Using LLCs For Your Client’s Business and Real Estate Activities,“ 47th Annual Hawaii Tax Institute (Nov. 1-4, 2010)
- “Evidentiary Privileges and impact on Tax Controversies,” 46th Annual Hawaii Tax Institute (Oct. 19-22, 2009)
- “Increased Use of Federal Common Laws Doctrines by State Taxing Authorities,” Illinois CPA Society Corporate Tax Conference (2009)
- “Family Limited Partnerships and Family Limited Liability Companies: The Unwind,” First Midwest Bank (2008)
- “Family Limited Partnerships and Family Limited Liability Companies: The Unwind,” 45th Annual Hawaii Tax Institute (Oct. 20-23, 2008)
- “Planning for the Death or Retirement of a Partner,” 28th Annual American Institute on Federal Taxation, University of Alabama (2004)
- “Partnership Contributions and Distributions: General Rules and Select Pitfalls,” 26th Annual American Institute on Federal Taxation (Jun. 2002)
- “Family Limited Partnerships and LLCs,” Estate Planning Council of Will County (Apr. 2001)
- “Choice of Business Entity,” University of Alabama 54th Annual Federal Tax Clinic (2000)
- “Partnerships and LLCs, Updates, Opportunities and Pitfalls,” Ohio CPA Society (Oct. 1999)
- “The Limited Liability Company: A New Alternative,” Chicago Estate Planning Council (Apr. 1997)
- “Limited Liability Companies: Selected Tax Issues,” Illinois CPA Society Auditing and Accounting Conference

Recognitions

- The Best Lawyers in America, *Best Lawyers* (2018-2024)
- *Illinois Super Lawyers*, Thomson Reuters (2015-2021)
- Illinois Leading Lawyer, Law Bulletin’s *Illinois Leading Lawyers Network* (2006-2021)

- Peer Reviewed AV® Preeminent™, *Martindale-Hubbell* (Since 2001)

Bar Admissions
Illinois
Court Admissions
US Court of Federal Claims
US Tax Court