



Paul E. Alpuche, Jr.

Principal

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Education

New York University (L.L.M.
in Taxation, 1991)

The George Washington
University Law School
(J.D., with honors, 1988)

The George Washington
University (B. Accty. in
Accounting, Dean's List,
1985)

- The George
Washington University
Board of Trustees'
Scholarship Award

Bar Admissions

Maryland

District of Columbia

Paul E. Alpuche, Jr.

Paul Alpuche is a business and tax attorney at Lerch, Early & Brewer. He has more than 20 years of experience providing business counsel, tax planning and tax controversy guidance to businesses and individuals throughout Montgomery County and the Washington metropolitan area.

Paul works closely with the owners of start-up, growing and mature companies to develop and implement goal-oriented legal strategies. He provides counsel regarding organizational, governance and capitalization matters; drafts buy-sell, operating and joint venture agreements; and advises on succession planning and all aspects of contractual and strategic relationships. His clients include professional service organizations; real estate developers and investors; nonprofits and associations; country clubs; insurance companies; health care facilities and providers; manufacturers and retailers. Paul is known for his straightforward approach; in the words of one client, "Paul will always tell me what I need to hear."

Paul's clients value his broad expertise and emphasis on the tax issues associated with owning, operating and acquiring, or disposing of closely held businesses. Paul educates business owners and executives about how to choose professionals such as accountants, financial planners and insurance agents, and then works with those experts on business, planning and tax issues. As part of his tax planning practice, he regularly advises nonprofit organizations in applying for tax-exempt status, drafting and adopting conflict of interest policies and planning transactions to comply with the intermediate sanction rules.

Paul's many successes include representing individuals and businesses with tax issues before the Internal Revenue Service and various state and local taxing authorities. As part of his tax controversy practice, he regularly counsels clients in all aspects of federal, state and local tax assessment and collection procedures. This includes representation in trust fund penalty assessments, examination and appeals, and guiding clients through the Offer in Compromise process, installment agreements, collections due process hearings, requests to abate penalties, and lien releases and discharges.

Paul received his Bachelor of Accountancy from The George Washington University School of Government & Business Administration and his Juris Doctor, with honors, from The National Law Center at The George Washington University. He also earned a Master of Laws (LL.M.) in Taxation from New York University School of Law. He is admitted to practice in Maryland and the District of Columbia.

Paul recently appeared in SmartCEO magazine's "Legal Elite" as a "go-to attorney for business."

He regularly provides pro bono services and also serves on the boards of Montgomery Hospice and Interfaith Works. For six years, he served as the supervising attorney of the University of Maryland School of Law Qualified Federal Low Income Taxpayer Clinic.

Paul enthusiastically supports his children's budding athletic endeavors.

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Honors and Awards

- Named "Go-to Attorney for Business" in Smart CEO's Legal Elite (2009)

Professional Memberships

- Maryland State Bar Association
- District of Columbia Bar Association
- Bar Association of Montgomery County (Vice Chair, Tax Section 1999-2000; Co-Chair Business Law Section 1998)