



Vorys, Sater, Seymour and Pease LLP  
Legal Counsel

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## Practice Contact

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# Business Planning

Our tax lawyers advise clients at all stages of their creation and growth. Initially, we address the issue of entity choice and the ramifications of operating through a C corporation, S corporation, limited liability company, partnership, or disregarded entity. We also provide ongoing tax advice on operational and management issues. Our lawyers are particularly proficient in advising clients on many operational tax issues, such as the treatment of intercompany transactions under the consolidated return rules, fringe benefits, structuring and tax treatment of corporate-owned aircraft, reportable transactions and disclosure (including the federal tax implications of FIN 48), and the structuring of litigation settlements. We also work closely with our clients with respect to the structuring and compliance aspects of charitable contributions.