



## Partnerships, LLCs, Joint Ventures, and S Corporations

Our tax lawyers have extensive expertise and experience in advising clients that are classified as partnerships for tax purposes, including general and limited partnerships, limited liability companies, and limited liability partnerships. We also work closely with clients that have elected S corporation status or are classified as disregarded entities, advising them with respect to their tax planning and compliance. Our tax lawyers have advised clients with respect to partnership/LLC roll-ups and restructurings, including mergers, divisions, and redemptions of partnership/LLC interests, and restructurings in connection with workouts. We deal regularly with partnership tax issues such as income and loss allocations, disguised sales, debt-financed distributions, book-ups of capital accounts, and contributions/distributions of appreciated property.

### RELATED PRACTICES

- Corporate and Business Organizations
- Labor and Employment
- Litigation
- Trusts, Estates, and Wealth Transfer

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