

## Corporate Tax & Transactions

Lathrop GPM offers insightful, practical counsel to help you achieve your financial and tax objectives and, when necessary, resolve disputes with tax authorities.

Using our team's expertise in business and tax issues, we enable you to structure business transactions and other activities to minimize tax obligations and other potential risks. For example, we can help you:

- Plan for ownership transitions in both family and nonfamily businesses, to help coordinate income tax and transfer tax goals
- Select the most tax-advantageous operational structure
- Structure joint ventures, purchases and sales of businesses and other business transactions to achieve the best tax outcomes

Our services for public and private corporations, partnerships, nonprofits and individuals include:

- Analysis of tax accounting methods, including the installment method of accounting
- Business entity selection
- Employee compensation and other business deduction issues
- Establishing and dealing with the special issues of tax-exempt organizations
- Foreclosures, debt restructurings and bankruptcies
- Formation, operation and termination of entities
- Handling the qualification and operation of S corporations including the treatment of S corporations for state tax purposes
- International transactions
- Mergers and acquisitions structuring and negotiation including stock and asset purchasing
- Pass-through entity concerns (partnerships, S corporations and limited liability companies)
- Sales and exchanges of real estate and other assets

- State income tax and sales tax issues
- State tax nexus and filing issues
- Stock redemptions and recapitalizations
- Structuring corporate divisions (spin-offs, split-offs and split-ups)
- Tax issues in connection with litigation settlements
- Taxable and tax-free dispositions, acquisitions and divisions of businesses