



# Taxation of Partnerships and Other Pass-Through Entities

Lathrop GPM offers business clients sound advice in forming and operating partnerships, LLPs, LLCs, LPs, S corporations and other types of pass-through entities. We assist our clients with the full range of partnership tax matters, including:

- Forming, operating and terminating entities
- Structuring and negotiating acquisitions, dispositions and restructurings
- Structuring complex partnership allocations and financing transactions
- Analyzing tax planning opportunities
- Filing articles of organization with the Secretary of State
- Obtaining business licenses and permits from federal, state and local governments
- Obtaining federal and state tax identification numbers
- Providing ongoing advice to ensure compliance at all government levels
- Providing sound tax and business advice
- Counseling clients with respect to disregarded entities such as QSubs and single-member LLCs
- Helping pass-through entities issue equity and equity-based compensation such as partnership profits and capital interests, options, phantom stock, etc.