



## Tax Law

### **Seigfreid Bingham attorneys represent and advise businesses and individuals on a wide variety of federal, state, and local tax issues.**

Our clients include individuals, families, limited liability companies, partnerships, corporations, estates and trusts, and other business entities. We develop tax strategies that produce favorable tax treatment consistent with our clients' short-term and long-term business and personal objectives.

### **Seigfreid Bingham tax attorneys can provide you legal advice regarding recent developments or changes in the tax laws.**

As most transactions have tax implications, our deep knowledge of tax and business law enables us to provide comprehensive legal and tax advice to our clients. Our attorneys regularly advise clients on a broad range of tax and other issues encountered throughout the lifecycle of a business, from start-up to dissolution.

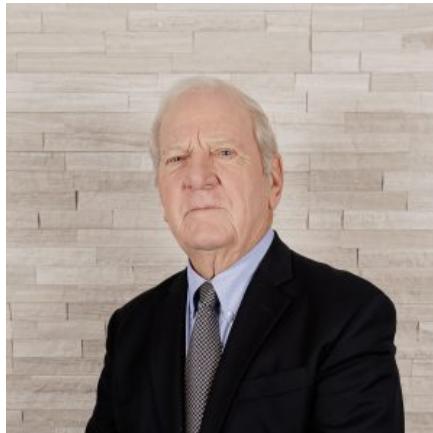
### **Experience**

- Choice of entity and planning for the formation all types of new entities, including C corporations, S corporations, limited liability companies, limited partnerships, and joint ventures.
- Partnership agreements, LLC agreements, shareholder agreements and other buy-sell arrangements including funding with insurance policies.
- Formation of tax-exempt and nonprofit organizations, including private foundations, and qualification for tax-exempt status.
- Real estate transactions, including acquisitions, financings, like-kind exchanges, and installment sales.
- Executive compensation alternatives including nonqualified deferred compensation, restricted stock, phantom stock, qualified and nonqualified stock options, section 409A compliance and planning, and other compensatory plans.
- Employee benefit issues, including qualified retirement plans and cafeteria plans.
- Affordable Care Act (ACA) compliance for businesses and their health care plans.
- Employee stock ownership plans (ESOPs).
- Sales, use, and property tax issues.
- Tax-free reorganizations and recapitalizations.
- Mergers, acquisitions, and divestitures, including rollover equity.
- Business succession planning.
- Liquidations of corporations, partnership, and limited liability companies.
- IRS Private Letter Ruling Applications.

## Attorneys



Robert R. Bartunek  
Senior Counsel



Gary J. Brouillette  
Senior Counsel



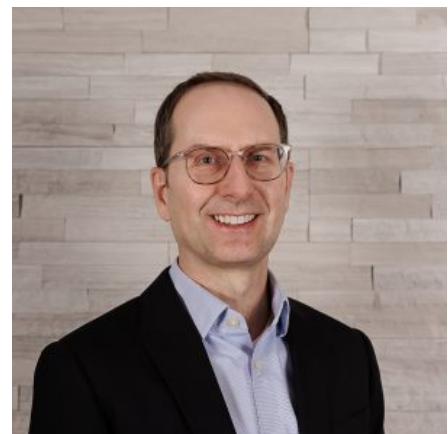
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Mark H. Gilgus  
Senior Counsel



Heath W. Hoobing  
Shareholder



Cindy A. McClannahan  
Shareholder



Karla Kerschen Shepard  
Shareholder

## Related Services

Estate Planning, Business Succession Planning, Probate, and Trust

Financial Restructuring

Securities Law

Employee Benefits

Corporate Law

