



## About Kegler Brown's Business & Tax Practice Area

As all successful executives know, each stage in the lifecycle of a business brings new challenges — from formation, to growth, to IPO and beyond. To sustain growth, businesses must make organizational changes that reflect a shifting business environment, build strategic partnerships and, ultimately increase market share.

At Kegler, Brown, Hill & Ritter, we assist our clients in choosing the right business structure, and with issues involving organization, reorganization, acquisition and liquidation of a variety of entities, including S and C corporations, partnerships, limited liability companies, professional corporations, and nonprofit organizations. Our attorneys direct the purchase and sale of businesses in taxable and nontaxable transactions. Our track record speaks for itself. We are proud of the counsel we have provided over the years to some of central Ohio's best-known businesses, and the relationships we have developed with organizations that have grown into substantial enterprises.

In addition, our business counsel extends to providing critical advice to many family business clients and assisting them with identifying goals in leadership and succession. We facilitate family participation for succession planning, assisting in successor development, clarifying roles of family members in the process, and developing business and tax strategies necessary to meet family goals.

Kegler Brown attorneys advise boards of directors and officers of both public and private organizations on their duties and responsibilities to the organization, as well as to the owners of such organizations. Our forward-thinking lawyers advise CEOs and other officers, individual directors and boards of directors on a variety of corporate governance issues.

To succeed in today's business world, prudent advice goes beyond the business structure. Recognizing the dynamic nature of tax laws, our attorneys continually review and analyze changing statutes, regulations, administrative rulings and court decisions to provide accurate and creative legal counsel. Our integrated approach allows us to work closely with other practice areas in the firm to structure and negotiate transactions and to maximize tax benefits while complying with applicable laws. As a result, we often advise clients of actions to improve their organizational structures or to develop alternative corporate strategies.

Our diverse tax experience covers all phases of federal taxation, including individual, corporate, general and limited partnership, limited liability company, estate and trust taxation. It also includes deferred and other methods of executive compensation, including qualified pension, profit sharing, salary reduction, employee stock ownership plans and related ERISA matters. Additionally, our experience extends to state sales, personal property, real property, franchise and commercial activity tax law.

At Kegler Brown, we are experienced in dealing with federal and state tax authorities and frequently represent clients in cases before the Internal Revenue Service, from the initial audit through administrative conferences and appeals, litigation in the United States Tax Court and other federal courts, and negotiation and settlement of tax collection matters.

Finally, we advise clients on how to preserve and protect the business and other assets they have acquired or developed, including the protection provided by trademark, copyright and other registration of intellectual property rights.

# Business & Tax OVERVIEW



## What We Do

Kegler, Brown, Hill & Ritter's business and tax practice offers services in:

- Business Structure
  - Corporation (S and C corporations)
  - Limited liability companies
  - Partnerships
  - Professional corporations
  - Non-profit organizations
- Business Organization
  - Reorganization
  - Acquisition of business
  - Sale of business
  - Liquidation of business
  - Taxable and non-taxable transactions
- Succession planning
  - Corporate governance
  - Pension and profit sharing plans
  - Executive incentive compensation
  - Taxation

## Our Team

Practice Area Chair: Chuck Kegler, Director

- Vinita Bahri-Mehra, Associate
- Steve Barsotti, Director
- Dan Bennett, Associate
- Mary F. Brenning, Director
- Erin C. Cleary, Associate
- Kenneth Cookson, Director
- Kacie Davis, Associate
- Eric D. Duffee, Associate
- Allen L. Handlan, Director
- Paul Hess, Director
- Tim Jochim, Director
- Todd M. Kegler, Director
- Ted M. McKinniss, Of Counsel
- Jeffrey C. Miller, Director
- Paul D. Ritter, Jr., Director
- Jeff Roberts, Director
- Rusty Schuermann, Director
- Tom Sigmund, Director
- Martijn Steger, Director
- Jeffrey W. Stiltner, Director
- Kevin L. Sykes, Director
- Jeremiah Thomas, Associate
- David M. Wilson, Of Counsel
- Michael E. Zatezalo, Director
- Deb Appel, Paralegal